

**CAMBRIA COMMUNITY SERVICES DISTRICT  
PRELIMINARY BUDGET  
FISCAL YEAR 2021-2022**

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## Summary

The Cambria Community Services District (CCSD) preliminary budget for fiscal year (FY) 2021-2022 has been prepared reflecting several actions that have been approved by the Board of Directors during the current fiscal year. Those actions include review & updating of the budget policies, strategic planning goals for calendar year 2021, and guidance from standing committees covering numerous details associated with the CCSD's finances, operations and capital projects and policies.

Overall, the District's financial condition is improving as a result of the enterprise fund rate increases approved on October 4, 2018, as well as from the District's efforts in fiscal conservation and through the creation of operational efficiencies leveraging technology and updated policies and procedures. The revenue increases provide the District with the ability to cover the cost of providing water and wastewater services and to begin implementation of multi-year capital improvement projects. On May 23, 2019, the Board of Directors approved the second phase of rate increases, effective July 1, 2019. On May 21, 2020, the Board of Directors approved the third and final phase of the rate increases, opting to delay the July 1, 2020 increase until September 1, 2020, due to the economic environment related to the COVID-19 pandemic. These rate increases which were prescribed in Resolution 27-2018 adopted on October 4, 2018 but were not automatic. Additional details associated with enterprise fund activities, including recommendations of the CCSD standing committees guiding the preparation of the preliminary budget are provided in subsequent sections of this report.

While the preliminary budget includes revenues and expenditure plans for FY 2021-2022, it does not include reserves since those are incorporated at the time that the Final Budget is considered by the Board. The prescribed timing of the final budget, which is established by Government Code Section 61110, provides staff the opportunity to perform year-end accounting closure procedures for the CCSD balance sheet in determining the current year's ending reserve balances which are also the beginning reserve balances for FY 2021-2022. Since the District is currently working on the FY 2019-2020 audit, the reserve balances incorporated into the FY 2021-2022 will be staffs' best unaudited estimates for the final budget. Interfund loans are likely the most significant issues that may affect balance sheets and reserves. Based on existing Board direction, staff will continue discussions related to interfund loans with both the Finance Standing Committee and the Board. Future Board discussions will be required in the determination on use of the WRF litigation proceeds.

Service levels in the CCSD General Fund budgets, including Fire, Facilities and Resources, and Parks, Recreation and Open Space are generally consistent with the current fiscal year. Since the General Fund budgets are predominantly funded through taxes and assessments, which are increasing parallel to the rate of inflation, several unfunded items continue to exist. Additional details on General Fund budgets and unfunded items are provided in subsequent sections of this report. Options to increase revenues to address unfunded items are relatively limited but will be explored as part of the Board Adopted Strategic Plan.

The following links to the CCSD website can be used for additional information on recent Board and standing committee actions guiding the preparation of the preliminary budget:

Budget Policies updated May 13, 2021:

<https://www.cambriacsd.org/district-policies>

Strategic Plan & Board goals for 2021-2024 adopted February 11, 2021:

<https://www.cambriacsd.org/strategic-plan>

May 21, 2020 approval of water, sustainable water facilities and wastewater rates effective September 1, 2020:

<https://www.cambriacsd.org/2020-05-21-board-meeting>

## Combined Preliminary Budget

The following table illustrates the combined CCSD budgets.

Cambria CSD - Combined Preliminary Budget Fiscal Year 2021-2022	General Fund Budgets	Enterprise Fund Budgets	Budget Subtotals	Eliminating Adjustments	Combined Budgets
<b>Revenues</b>					
Property Taxes	\$ 2,639,585	\$ 25,000	\$ 2,664,585	\$ -	\$ 2,664,585
Fire Assessments	497,900		497,900		497,900
Franchise Fees	118,000		118,000		118,000
Administrative Cost Reimbursements	2,252,394		2,252,394	(2,252,394)	-
Water Rates		3,177,000	3,177,000		3,177,000
Sustainable Water Facility Rates		1,321,000	1,321,000		1,321,000
Wastewater Rates		\$3,171,000	3,171,000		3,171,000
Grants	70,000		70,000		70,000
Interest Income	6,000		6,000	(3,990)	2,010
Other Revenues	130,616	634,845	765,461	-	765,461
<b>Total Revenues</b>	<b>\$ 5,714,495</b>	<b>\$ 8,328,845</b>	<b>\$ 14,043,340</b>	<b>\$ (2,256,384)</b>	<b>\$ 11,786,956</b>
<b>Expenditures</b>					
Personnel Services	\$ 3,369,103	\$ 2,346,528	\$ 5,715,631		\$ 5,715,631
Services and Supplies	\$1,602,506	\$2,031,824	3,634,330		3,634,330
Capital Outlay	\$177,000	\$1,554,668	1,731,668		1,731,668
Debt Service	\$137,452	\$1,034,876	1,172,328	(3,990)	1,168,338
Administrative Cost Allocation	\$597,668	\$1,654,726	2,252,394	(2,252,394)	-
<b>Total Expenditures</b>	<b>\$ 5,883,729</b>	<b>\$ 8,622,622</b>	<b>\$ 14,506,351</b>	<b>\$ (2,256,384)</b>	<b>\$ 12,249,967</b>
<b>Net Sources Over / (Under) Uses</b>	<b>\$ (169,234)</b>	<b>\$ (293,777)</b>	<b>\$ (463,011)</b>	<b>\$ -</b>	<b>\$ (463,011)</b>

Total General Fund revenues are estimated to increase \$169,985 (3%) from \$5,547,510 estimated for FY 2020-2021 to \$5,714,495 in FY 2021-2022. After adjusting for an increase in Administrative Costs reimbursement of \$38,951 incurred by the General Fund and charged to the operational budgets, the net revenue increase for the General Fund is estimated to be \$128,034. Property taxes are projected to increase \$82,000 (3.2%) from \$2,603,050 in FY 2020-2021 to \$2,685,050 in FY 2021-2022, based on estimates received from the County of San Luis Obispo Treasurer Tax Collector. The combined preliminary budget illustration above includes an offset for property taxes collection charges. The remaining changes relate to loan proceeds for equipment, reimbursements for two fire department grants, and other revenues.

Total General Fund expenditures are estimated to increase \$179,523 (3.1%) from \$5,704,206 estimated for FY 2020-2021 to \$5,883,729 in FY 2021-2022. Overall, the General Fund budgets are anticipated to incur a deficit of \$57,755 in FY 2020-2021, and a deficit of \$70,481 in FY 2021-2022, which essentially provides for a balanced budget in the proposed budget. Achieving a balanced budget relies on 100% cost recovery for the Administrative Fund. These administrative cost allocations, and other interfund transfers, are eliminated in the CCSD combined budget to determine net revenues and net expenditures after interfund activities.

The Enterprise Fund revenues are estimated to increase \$114,802 (1.4%) from \$8,213,846 in FY 2020-2021 to \$8,328,648 in FY 2021-2022. Enterprise Fund expenditures are estimated to increase \$834,118 (10.7%). The increase in expenditures is largely due to deferred maintenance and capital projects in FY 2020-2021. An overall deficit of \$293,777 will be funded from reserves in FY 2021-2022 to cover the budgeted costs.

## General Fund Budgets

The General Fund Budgets consist of the following:

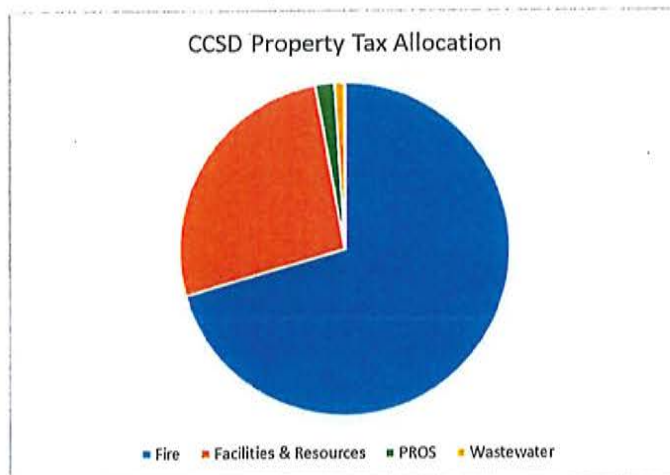
- Fire Fund
- Facilities and Resources Fund
- PROS (Parks, Recreation and Open Space) Fund
- Administrative Fund (Including the Overhead Allocation spreadsheet)

The combined General Fund budgets are illustrated on page 17, with summary and detailed schedules for each budget on pages 16 to 47.

### Significant Budget Items

General Fund revenues are primarily property taxes, which are allocated between Fire, Facilities and Resources, and PROS in order to fund budgeted expenditures. Other revenues, such as the Fire Assessments, are restricted to the Fire Fund. The Administrative Fund budget includes a schedule on page 83 illustrating how administrative costs are allocated between the various CCSD budgets. In order to balance the General Fund budgets in FY 2021-2022, the Administrative Cost allocation provides for 100% reimbursement of costs. Although Franchise Fee revenues continue to be shown in the Administrative Fund, they are not used to offset administrative cost and therefore help to ensure that the General Fund is balanced.

The following illustrates the allocation of CCSD property taxes.



### General Fund Trade-Offs

Trade-offs in General Fund budgets link to how much property taxes is allocated to one of the budgets versus another budget. The Fire Fund is allocated 71% of the CCSD property taxes, which together with

Fire Assessments of \$497,900, provide most of its funding. The Facilities and Resources Fund receives 27% of the CCSD property taxes, which with rental income of the Veterans Hall of \$26,000, provide for most of its funding. Allocating more property taxes to one fund, and decreasing the other, would result in trade-offs, possible changes in staffing, and changes in the list of "Unfunded Requests" illustrated on pages 95-96.

When considering trade-offs between General Fund budgets, it is important to recognize that CCSD has taken on added responsibilities in recent years without funding. Funding for maintenance of open space and the maintenance of the Veterans Hall are two primary responsibilities of the Facilities and Resources budget that continue to be underfunded and where service is provided in the best manner possible within available funding. Over time, as the CCSD continues to maintain the Fiscalini Ranch and take ownership of more open space parcels (now at over 500 parcels) with insufficient funding, the General Fund budgets for Fire, Facilities and Resources and Admin will continue to decline and impact operations and safety.

Lastly, \$25,000 in property taxes is budgeted for the low-income discounts for wastewater customers. Based on Proposition 218 requirements for the proportional allocation of costs when establishing customer rates and charges, low income discounts cannot be subsidized by other wastewater customers. Property taxes are the sole source of discretionary revenues appropriate to cover the cost of the discounts. Board consideration of providing low-income discounts for water customers is also under consideration and would require additional funding from property tax revenues which are not included in the FY 2021-2022 budget, but which would create additional trade-offs.

Fire and Emergency Services – See budget schedules on pages 18-26

#### Significant Budget Items

- The CCSD Fire Fund provides for 7 full time personnel and 15 volunteer/reserve fire personnel. Staffing levels are consistent with the current FY 2020-2021 staffing.
- Funded budget items are listed on page 96 and include increased funding for equipment & building repairs and storm damage repairs.
- Capital expenditures total \$162,000 and include Phase II of the radio system upgrade, station security upgrades phase I, fuel station computer replacement, storage shed, replacement of an EKG machine and utility truck. Budgeted revenues also include \$70,000 in grant and \$50,000 in loan proceeds to offset the costs of these upgrades.
- The budget request for FY 2021-2022 included several items that are not funded in the preliminary budget and are listed on page 96. This includes a request for fully funding of security upgrades at the Fire Station which are critical for safety and ongoing operations.

#### Goals, Objectives and Plans

- 1) Continue to seek grants for Phase II of the radio system upgrade and the EKG machine & procure in accordance with CCSD policy; prepare funding options for Board consideration if grants are not awarded.
- 2) Implement Phase I of station security upgrade.
- 3) Complete storm damage repair projects.
- 4) Continue to support employee training in maintaining professional licensing or other industry related training.

Facilities and Resources— See budget schedules on pages 27-34

The Facilities and Resources (F&R) budget funds three (3) full-time equivalent staff positions and related expenditures for maintenance and repairs of District assets including real property such as the Veterans Hall Building, Skate Park, Dog Park, Public Restrooms, Open Space and Fiscalini Ranch. Relating to the F&R budget is the PROS budget, which has historically provided funding for start-up or facilities development efforts. Current challenges associated with unfunded budget requests is common for local agencies that can fund facilities development but are hard pressed to fund long-term maintenance efforts. Continued resource demands for open space maintenance and homeless camp cleanups and storage of personal property are having a significant budgetary impact on General Fund resources and staff.

#### Significant Budget Items

- The CCSD Facilities and Resources Fund provides for 3 full time personnel. Staffing levels for the 2 Maintenance Workers are consistent with the current FY 2020-2021 staffing. A reclassification of the Facilities Supervisor to a Facilities Manager is proposed in the FY 2021-2022 budget.
- Funded budget items are listed on page 96 and include increased funding for building & ground repairs related to storm damage and update the PROS master plan.
- Capital expenditures include \$15,000 for roof replacement at the Vets Hall.
- Significant unfunded requests exist and are listed on page 96.
  - Significant unfunded requests exist for maintenance of the Veterans Hall.
  - Significant resource constraints exist which affect staff's ability to maintain open space, streetlights, and public restrooms, which may not meet service level expectations of the community.

#### Goals, Objectives and Plans

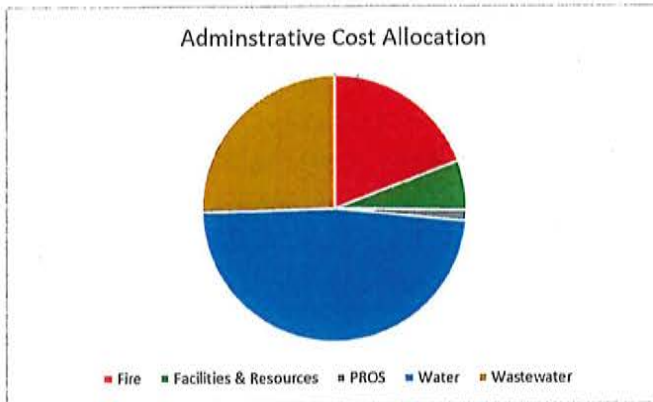
- 1) Continue coordinating with PROS.
- 2) Continue engaging in community dialogue on impacts from homeless encampments.
- 3) Complete storm damage repair projects.
- 4) Continue to support employee training in maintaining professional licensing or other industry related training.
- 5) Continue discussions & review of the fee structure for rental rates of the Veterans Hall.

Administrative Services— See budget schedules on pages 40-47

The CCSD Administrative Fund budget includes the cost of the general manager and staff responsible for the district's accounting and finances, human resources, clerk and records retention, centralized aspects of contract management and related administrative functions.



The following chart illustrates the CCSD allocation of administrative costs.



Overall, combined enterprise fund budgets pay 73.5% of the CCSD administrative costs with water fund budgets (including WRF budgets) covering 48.1% and the wastewater fund covering 25.4%. General fund budgets pay the remaining 26.5% with those costs covered by Fire (19.2%), Facilities and Resources (6.0%) and PROS (1.3%).

#### Significant Budget Items

- Funded budget items are listed on page 96 and which include an increase in annual property/liability insurance, increase in LAFCO annual fees and professional services to review the fees & charges, last updated in 2013.
- The Administrative Fund surplus for FY 2021-2022 is estimated to be \$143,911.
- The surplus assumes that 100% of administrative costs are reimbursed by other operating budgets.
- The surplus helps ensure that the overall General Fund is balanced by covering some of the deficits in the Fire Fund (\$167,118) and Facilities and Resources (\$146,027).
- Alternatives exist regarding revenues that are included in the Administrative Fund:
  - As an alternative to including revenues in the Administrative Fund, which generate the surplus, those revenues could be allocated directly to the other General Fund budgets similar to the allocation of property taxes; thereby eliminating the deficits illustrated in those budgets.
  - As a second alternative, all discretionary General Fund revenues could be included in the Administrative Fund. Doing so would create deficits in other general fund budgets representing the true value of funding needed from the General Fund.

#### Goals, Objectives and Plans

- 1) Support the strategic plan and three-year goals adopted by the Board of Directors on February 11, 2021.
- 2) Review the District Code and consider whether direction should be provided to draft amendments.
- 3) Study the District Fees & Charges Schedule to determine if rates need to be amended to cover the cost of service.
- 4) Continue with progress on the following Organizational Goals:

- a) Staffing, vacancies, and overall staffing levels
- b) Develop and review the annual budget, continue with quarterly financial updates.
- c) Complete the FY 2019-2020 annual audit and begin the FY 2020-2021 audit.
- d) Complete the Implementation of the Tyler Incode Financial Software program
- 5) Continue work with Standing Committees on various Board assigned tasks.
- 6) Continue to support employee training in maintaining professional licensing or other industry related training.

## Enterprise Fund Budgets

The CCSD Enterprise Fund budgets consist of the following:

- Water Fund
- WRF Operations Fund
- WRF Capital Fund
- Wastewater Fund

The combined Enterprise Fund budgets are illustrated on page 48, including the combined summary information for the three (3) water fund budgets (Water, WRF Operations and WRF Capital Funds) and the Wastewater Fund. Detailed schedules for the enterprise budget are on pages 48-82.

### Significant Budget Items

As with the General Fund budgets, some significant budget items are common to all enterprise fund budgets while other issues are budget specific. The following is a list of budget issues common to all enterprise funds.

- The approval of water and wastewater rates and charges on October 4, 2018, the second phase increases effective on July 1, 2019 and the third phase increases effective on September 1, 2020 which helped increase the funding for the District's enterprise services and planned capital project activities for FY 2021-2022. Future years budgets could include rate analysis, as the cost of service increases, but there are no future rate increases approved for the near term.

### Trade-Offs

In contrast to the General Fund budgets where trade-offs exist between the budget units depending on the allocation of property tax and general fund discretionary revenues, the enterprise funds have their own dedicated revenues and trade-offs are budget specific. For CCSD water services, there are three "component units" of the budget – the Water Fund, the WRF Operations Fund and the WRF Capital Fund and trade-offs may also exist between those three components.

### Goals, Objectives and Plans

Enterprise Funds are managed by the District Engineer/Utilities Department Manager. A couple of important goals for FY 2021-2022 exist for both water and wastewater operations including the following:

- Recent rate increases provide funding for capital improvements and improved proactive maintenance – implementing those efforts in a cost-effective manner will help ensure that the beneficial outcomes of rate increases are maximized.
- Continue to improve regulatory reporting and responsiveness to resource agencies.

More specifically, advancing the Multi-Year Infrastructure Capital Improvement Program (CIP) will need to address staff roles and responsibilities, how the project priorities are phased, how professional and construction services are procured, and refinement of scope, schedules and budgets for individual projects. Overall project prioritization has been completed, reviewed, and endorsed by the Resource and Infrastructure Committee and continued coordination with the committee will be a staff priority in FY 2021-2022. Details on specific projects and programs are discussed in the following sections on each enterprise budget. Capital Improvement Program Project Prioritization schedules are included on pages 90-94.

Continued coordination between the Finance Committee and the Resources and Infrastructure Committee will also be important to advance the capital improvement program. Consideration of debt funding, especially for the wastewater system improvements proposed with the PG&E Turnkey project, will be an important point of coordination since it may likely affect the feasibility of beneficial outcomes.

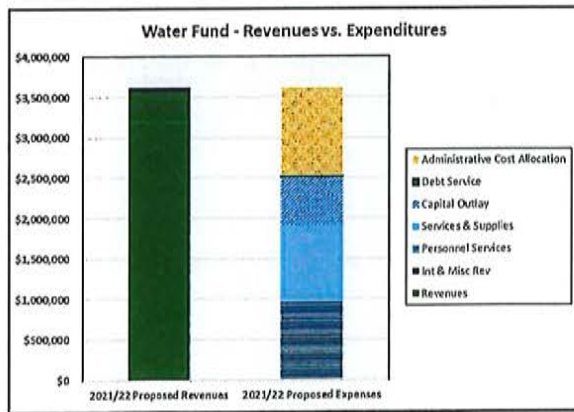
Water Fund – See budget schedules on pages 53-60

Budgeted revenues are estimated to be \$3,620,750 and expenditures are estimated to be \$3,617,191, resulting in a surplus of \$3,559.

Significant Budget Items

- Staffing levels are consistent with the current FY 2020-2021 staffing.
- Funded budget items are listed on page 96 and which include deferred maintenance from FY 2020-2021, storm damage repairs, undergrounding of communication lines, instream flow study, and various plan updates and surveys.
- Capital expenditures total \$604,649 and include annual funding for the water meter replacement project, SCADA System Phase II, Stuart Street tank rehabilitation, SS2 electrical panel upgrade, covers for sheltering equipment, and modular office building.

The following chart compares budgeted revenues to budgeted expenditures.



### Water Fund Trade-Offs

The Capital Outlay expenditures include trade-offs that will continue to be considered by staff, the Resource and Infrastructure Committee and the Board of Directors during FY 2021-2022.

Capital projects are listed in priority order on page 90. Many of the projects in the water fund are implemented over multiple years, where funding is accumulated over several fiscal years. The proposed capital projects, as discussed above include multi-year and new project requests. Maintaining the Water Fund surplus may be needed for repayment of a long-standing general fund loan.

### Goals, Objectives and Plans

Water system goals for FY 2021-2022 include the following:

- Complete the Instream Flow Study.
- Update of Water Use Efficiency Plan.
- Complete storm damage repair projects.
- Continue to support employee training in maintaining professional licensing and other industry related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high priority projects.

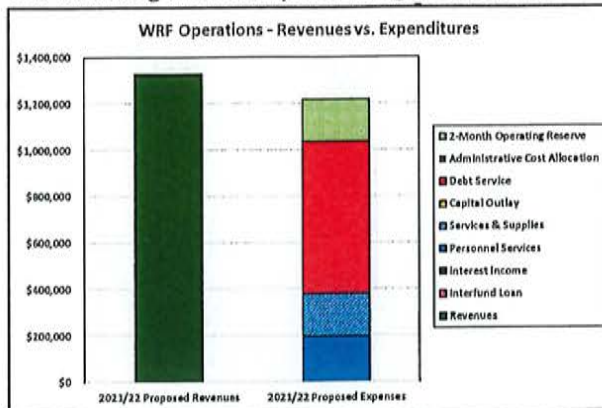
WRF Fund – See budget schedules on pages 61-72

The projected operating deficit in the FY 2020-2021 WRF Operations Fund budget is \$243,022, which includes the \$180,000 reserve set aside for two months of additional costs while the facilities are operating. This deficit is expected to be offset by anticipated surplus at the end of FY 2020-2021.

### Significant Budget Items

- Staffing levels are consistent with the current FY 2020-2021 staffing.
- Funded budget items are listed on pages 96-97 and which include a reverse osmosis filtration audit, chemicals for media preservation, analytic device repair/replacement, and silt density index testing equipment.
- Capital expenditures in the WRF Capital Fund total \$200,000, as discussed above.

The following chart compares budgeted revenues to budgeted expenditures.



Additionally, the WRF Capital Fund budget is \$200,000 and includes installation of a trailer fill station with spill containment, for off-hauling of brine disposal.

#### WRF – Trade-Offs

The continuing costs of permitting for WRF facilities is uncertain. The amounts currently budgeted and contracted for environmental services will be encumbered at the end of the FY 2020-2021, which is offsetting the need for new funding in FY 2021-2022.

#### WRF - Goals, Objectives and Plans

WRF goals for FY 2021-2022 include the following:

- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Continue working on the Section 7 consultation and acquisition of the Regular Coastal Development Permit.
- Reverse Osmosis Filtration Audit.
- Installation of Trailer Fill Station

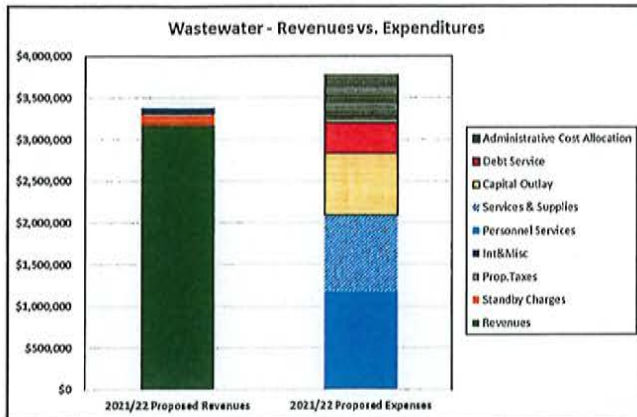
Wastewater Fund – See budget schedules on pages 73-82

The projected deficit of \$387,314 in the proposed FY 2021-2022 Wastewater budget, will be offset by unused reserve funds in FY 2020-2021, projected at \$499,856, resulting in a net surplus of \$112,542.

#### Significant Budget Items

- Staffing levels are consistent with the current FY 2020-2021 staffing.
- Funded budget items are listed on page 97 and which include maintenance & repairs to various equipment & motors, the lab roof, road repairs, PFAS sampling and supplies.
- Capital expenditures total \$750,019 and include the SST-PGE project ECM 7, 8 and 10, annual budget for lift station improvements, and replacements of eastern clarifier drive chain, tractor, F150 truck and van (transport of sewer video camera).

The following chart compares budgeted revenues to budgeted expenditures.



### Trade-Offs

The most significant is the historical issue in the deferral of plant maintenance and capital improvement activities. The 2018 Prop 218 rate increase addressed a portion of this historic issue, but unmet funding needs continue to exist. In addition, the Prop 218 estimate for services and supplies, which include plant maintenance accounts, seem to indicate that the estimated cost reductions were based on expected savings in power costs and a reduction in maintenance costs on lift stations, which have not been recognized since the PGE SST project is still in process. Future discussion with the Board of Directors will address the funding available to move forward with the PGE SST efficiency projects. The total PGE SST project is estimated at about \$11 million, for thirteen capital projects.

### Goals, Objectives and Plans

Wastewater system goals for FY 2021-2022 include the following:

- Continue design efforts working with PG&E on the Turnkey project and provide final recommendations to the Board of Directors.
- Complete various maintenance & repair projects at the plant.
- Work with County of San Luis Obispo to complete the road repairs needed, due to past sewer repair activities.
- Continue to support employee training in maintaining professional licensing or other industry related professional development.
- Establish specific goals relating to Capital Improvement Projects.
- During quarterly budget reviews, continue to provide status updates on CIP efforts.
- Continue to develop details on scope, schedules, and budgets for individual high priority projects.

# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2021-2022  
PRELIMINARY BUDGET  
JUNE 17, 2021


## GENERAL FUND SUMMARY

- Fire Department – 01
- Facilities & Resources Department – 02
- Parks, Recreation & Open Space Department – 16
  - Administration Department - 09





A	B	C	D	H	I	J	K	L	M
					(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021			
	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2018/2019					2021/2022 PROPOSED BUDGET	
1	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2	<b>GENERAL FUND</b>								
3	<b>SUMMARY</b>								
4									
5									
6									
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Fire	\$2,257,701	\$2,371,273	\$2,327,908	\$2,529,991			
11		Facilities & Resources	\$698,037	\$741,789	\$742,554	\$736,493			
12		PROS	\$46,161	\$48,396	\$70,101	\$51,706			
13		Admin	\$2,185,959	\$2,138,994	\$2,428,615	\$2,396,305			
14		<b>Total Sources of Funds</b>	<b>\$5,187,858</b>	<b>\$5,300,452</b>	<b>\$5,569,178</b>	<b>\$5,714,495</b>			
15		<b>USES OF FUNDS</b>							
16									
17									
18		Fire	\$2,330,457	\$2,311,745	\$2,453,471	\$2,697,109			
19		Facilities & Resources	\$709,067	\$733,191	\$910,330	\$882,520			
20		PROS	\$33,951	\$33,528	\$70,961	\$51,706			
21		Admin	\$2,054,570	\$1,975,406	\$2,269,443	\$2,252,394			
22		<b>Total Expenditures</b>	<b>\$5,128,046</b>	<b>\$5,053,869</b>	<b>\$5,704,206</b>	<b>\$5,883,729</b>			
23		<b>OPERATING SURPLUS/(DEFICIT)</b>							
24		Fire	<b>(\$72,756)</b>	\$59,529	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
25		Facilities & Resources	<b>(\$11,030)</b>	\$8,598	<b>(\$167,776)</b>	<b>(\$146,027)</b>			
26		PROS	\$12,210	\$14,869	<b>(\$861)</b>	\$0			
27		Admin	\$131,388	\$163,588	\$159,172	\$143,911			
28		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$59,812</b>	<b>\$246,583</b>	<b>(\$135,028)</b>	<b>(\$169,234)</b>			
43									
44		<b>RESERVES</b>							
45		Beginning Reserves	\$0	\$0	\$0	\$0			
46		Operating Surplus / (Deficit)	\$59,812	\$246,583	<b>(\$135,028)</b>	<b>(\$169,234)</b>			
47		Transfers & Encumbrances	<b>(\$48,730)</b>	<b>(\$1,223)</b>	\$77,273	\$98,753			
48		<b>ENDING RESERVES</b>	<b>\$11,082</b>	<b>\$245,360</b>	<b>(\$57,755)</b>	<b>(\$70,481)</b>			
49									


GENERAL FUND  
FIRE DEPARTMENT - 01


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2018/2019	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
8	<b>SOURCES OF FUNDS</b>								
9									
10		Revenues	\$2,371,273	\$2,371,273	\$2,327,908	\$2,479,991			
11		Other Sources of Funds	\$0	\$0	\$0	\$50,000			
12		Total Sources of Funds	\$2,371,273	\$2,371,273	\$2,327,908	\$2,529,991			
13	<b>USES OF FUNDS</b>								
14									
15		Salaries & Wages	\$962,607	\$977,784	\$997,476	\$1,032,562			
16		Benefits	\$559,882	\$509,339	\$633,950	\$637,056			
17		Personnel Services	\$1,522,490	\$1,487,123	\$1,631,426	\$1,669,618			
18		Services & Supplies	\$245,199	\$253,524	\$270,530	\$299,606			
19		Capital Outlay	\$40,729	\$62,101	\$0	\$162,000			
20		Debt Service	\$133,374	\$133,374	\$133,374	\$133,374			
21		Administrative Cost Allocation	\$369,954	\$394,335	\$418,142	\$432,512			
22		Total Expenditures	\$2,311,745	\$2,330,457	\$2,453,471	\$2,697,109			
23		<b>OPERATING SURPLUS/(DEFICIT)</b>	\$59,529	<b>(\$72,756)</b>	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
24									
39									
40	<b>RESERVES</b>								
41		Beginning Reserves							
42		Operating Surplus / (Deficit)	\$59,529	<b>(\$72,756)</b>	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
43		Transfers & Encumbrances	\$0	\$27,320	\$0	\$0			
44		<b>ENDING RESERVES</b>	\$59,529	<b>(\$45,436)</b>	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
45									

A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET		
5	<b>SOURCES OF FUNDS</b>								
6	<b>REVENUES</b>								
7	01 4127	Grant/Revenue: County SLO OES FF Radios	0	35,591	0	0	30,000		
8	01 4200	Interest Income	0	0	0	0	0		
9	01 4310	Property Tax	1,757,766	1,793,671	1,838,962	1,897,441			
10	01 4311	County Administrative Fee	(18,256)	(17,386)	(17,850)	(17,850)			
11	01 4335	Assessment-Fire	458,508	473,812	483,900	497,900			
12	01 4362	Insurance Reimbursement	11,069	37,564	0	0			
13	01 4370	Weed Abatement	39,610	36,530	18,000	18,000			
14	01 4373	Inspection Fee Revenue	8,656	7,556	4,896	14,500			
15	01 4390	Miscellaneous Revenue	348	511	0	0			
16	01 4610	Grants Revenue: SAFER	0	0	0	0			
17	01 4618	Grant/Revenue: FEMA Firefighter PPE	0	0	0	0			
18	01 4625	Grant/Revenue: Federal Firefighters Radios	0	0	0	0			
19	01 4625	Grant/Revenue: Asst to Firefighter Grant (AFG)	0	0	0	40,000			
20	01 4390	Reimbursement for Fuel Tank Repairs - CHCD	0	0	0	0			
21	01 4392	Sale of Equipment	0	3,425	0	0			
22			0						
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35		<b>Total Revenues</b>	<b>\$2,257,701</b>	<b>\$2,371,273</b>	<b>\$2,327,908</b>	<b>\$2,479,991</b>			
36		<b>OTHER SOURCES OF FUNDS</b>							
37									
38		Loan Proceeds for Purchase of Truck	0	0	0	50,000			
39									
40									
41									
42									
43									
44									
45		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>			
46		<b>Total Sources of Funds</b>	<b>\$2,257,701</b>	<b>\$2,371,273</b>	<b>\$2,327,908</b>	<b>\$2,529,991</b>			


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
47	<b>USES OF FUNDS</b>								
49	<b>SALARIES &amp; WAGES</b>								
50	5000	Salary & Wages	585,574	602,761	716,343	739,578			
51	5010	Overtime	183,042	142,070	128,000	128,000			
52	5020	Standby	1,170	0	5,000	5,000			
53	5031	Reserve Firefighter Pay	118,737	117,515	148,133	159,984			
54	5040	Sick/Vacation Pay	59,583	67,201	0	0			
55	5050	Holiday Pay	29,677	33,061	0	0			
57		<b>Total Salaries &amp; Wages</b>	<b>\$977,784</b>	<b>\$962,607</b>	<b>\$997,476</b>	<b>\$1,032,562</b>			
58	<b>BENEFITS</b>								
59	5101	Uniform Allowance	2,500	2,500	2,500	2,500			
60	5102	Dental Insurance	12,470	13,652	13,570	13,570			
61	5103	Medical Insurance	114,086	125,498	137,844	113,457			
62	5105	Life Insurance	675	732	1,008	1,008			
63	5106	FICA	57,862	56,980	57,090	58,927			
64	5107	Medicare	13,955	13,687	14,537	15,046			
65	5108	Workers Compensation	31,938	35,075	52,672	54,604			
66	5109	PERS - Retirement	209,633	248,589	290,187	318,524			
67	5111	Payroll Tax Expense	0	(201)	(105)	0			
68	5112	UI Reim Benefit	0	909	2,280	0			
69	5120	Other Employee Benefits	2,550	2,600	2,600	2,600			
70	5121	Retirees Health	48,244	44,260	44,167	42,520			
71	5122	Medical Reimbursements - HRA	15,425	15,600	15,600	14,300			
73		<b>Total Benefits</b>	<b>\$509,339</b>	<b>\$559,882</b>	<b>\$633,950</b>	<b>\$637,056</b>			
74		<b>Total Personnel Services</b>	<b>\$1,487,123</b>	<b>\$1,522,490</b>	<b>\$1,631,426</b>	<b>\$1,669,618</b>			


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022			
5								PROPOSED	
6							BUDGET		
7									
75		<b>SERVICES &amp; SUPPLIES</b>							
76	6010	Ads-Legal/Other	1,129	946	419		431		
77	6011	Public Information	0	1,341	1,381		1,422		
78	6011W	Public Information - Website	0	902	523		538		
79	6014	Public Events	0	0	0		0		
80	6031F	Maint & Repair Water Dept -Fire Hydrant	72	0	0		0		
81	6032S	M & R-Disposal of Sludge	0	0	0		0		
82	6033B	M&R Buildings	4,115	0	3,596		3,704		
83	6033B	M&R Buildings - Replace Refrigerator - New					3,000		
84	6033F	M&R FD WTR Leak	19,548	2,347	0		0		
85	6033F	M&R FD WTR Leak -Repl Furn & Beds - New Request					8,000		
86	6033G	Maint & Repair - Grounds (formerly 6042)	934	10,561	261		269		
87	6033R	M & R - Ranch	0	190	0		0		
88	6033z	M & R - Storm Damage - New Request					12,000		
89	6036	M & R - Emergency	0	0	0		0		
90	6040	Maintenance & Repair - Equipment	2,626	0	846		1,955		
91	6041L	Maint and Repair - Vehicles - Licensed	18,252	32,249	27,782		28,615		
92	6041L	Maint and Repair-Vehicles-Licensed - New Request					4,385		
93	6042	Old M & R Bld/Grd	0	0	0		0		
94	6044	Computer/Copier /Printer Svcs/Maint/Agree	2,287	4,101	2,611		2,689		
95	6045	Computer/Copier/Printer Supplies/Maint.	39	4,040	324		334		
96	6048	Security and Safety	516	1,766	2,046		2,108		
97	6048E	Safety - Medical	0	150	0		0		
98	6050	Office Supplies	3,387	2,037	208		215		
99	6051	Printing & Shipping	869	885	121		200		
100	6052	Bank Charges	0				0		
101	6053	Printing/Forms	315	39	114		118		

A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
102	6054	Membership -Dues , Publications & Books	5,211	6,163	4,352		4,483		
103	6055	Government Fees and Licenses	48,634	0	48,719		50,181		
104	6055	Image Trend - EMS	0	40,319	2,546		2,623		
105	6055	Image Trend - Fire		2,688	1,910		1,967		
107	6060C	Utilities Cell Phone	2,569	0	6,815		7,019		
108	6060C	Utilities Cell Phone - New					3,800		
109	6060E	Utilities Electricity	8,972	3,386	8,171		8,416		
110	6060G	Utilities Gas	2,862	7,805	2,900		2,987		
111	6060I	Utilities Internet Access	2,413	2,765	3,853		3,968		
112	6060P	Utilities Phone-Land Lines, Faxes, Alarms	5,188	3,149	4,316		4,445		
113	6060S	Utilities Sewer	1,277	5,851	1,748		1,800		
114	6060W	Utilities Water	1,966	1,570	4,123		4,247		
117	6080K	Prof Services-District Counsel	0	0	0		0		
118	6080L	Land Conservancy -Lot Inventory, Etc.	740	0	0		0		
119	6080M	Prof Services - Miscellaneous/Other	1,812	0	2,929		3,017		
120	6080T	Prof Services - Temporary	0	8,086	0		0		
121	6086	Outside Services	0	0	0		0		
122	6089	Emergency Medical Supplies	7,180	10,834	5,031		5,182		
123	6089A	Emergency Med Supp - FEMA FGR COVID 19		0	23,652		0		
124	6090	Department Operating Supplies	16,657	20,226	10,901		11,228		
125	6093	Small Tools and Equipment	0	2,701	59		60		
126	6094	Clothing and Uniform	6,398	0	8,808		9,073		
127	6095	Office Furnishings & Equipment	129	1,448	0		0		
128	6096	Fuel -Gas and Diesel	21,075	0	20,920		21,548		
129	6098	OTS Grant	0	14,691	0		0		
130	6115	Meeting Expense	125	0	300		309		
131	6120A	Employee ALS Cert/Recruit Training	2,556	231	1,980		2,040		
132	6120E	Travel, Training, Seminars – Employees	18,381	3,109	1,965		15,000		


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>							
2		<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							
3									3%
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET		
7									
133	6120R	Training - Reimbursement		0	6,816	0		0	0
134	6124	Employee Recognition		0	44	438		451	451
135	6125	Employee Recruitment		1,451	319	4,497		4,632	4,632
136	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm		1,288	0	2,712		2,793	2,793
137	6220B	Fire Dept - SC BA Brthg Apts/Respry Test		4,775	0	0		0	0
138	6220B	SBCA Flow Test - New Request			3,242	2,000		2,060	2,060
139	6220D	Fire Dept Disaster Preparedness		2,398	0	2,139		2,203	2,203
140	6220E	Fire Dept -EOC Upgrade		0	0	5,000		5,150	5,150
141	6220F	Fire Dept Fr Haz Defensible Spc/Chipping		0	0	2,000		2,060	2,060
142	6220H	Fire Dept - Haz Mat Phys		0	3,646	0		0	0
143	6220P	Personal Protective Equipment		1,511	1,124	9,970		10,269	10,269
144	6220R	FHRP Contract		29,356	0	30,339		31,249	31,249
145	6220S	Fire Dept - Surf Rescue/NCOR Program		4,511	1,287	1,710		1,761	1,761
146	6221	Public Education - (Formerly 6220A)			27,664	3,500		3,605	3,605
147	6602	Transit Expense		0	0	0		0	0
148									
149		<b>Total Services &amp; Supplies</b>		<b>\$253,524</b>	<b>\$245,199</b>	<b>\$270,530</b>		<b>\$299,606</b>	<b>\$299,606</b>
150		<b>CAPITAL OUTLAY</b>							
151	6170	Capital Asset-Install Radio in 5792		0	0	0		0	0
152	6170B	Chief/Command Pickup (5 Year Lease)		0	0	0		0	0
153	6170C	USAR Equipment (Urban Search & Res		0	0	0		0	0
154	6170D	Image Trend Elite Project Management		0	0	0		0	0
155	6170F	Zoll X Series EKG		34,575	0	0		40,000	40,000
156	6170G	Command Vehicle Buildup		27,526	0	0		0	0
157	6170	Fuel Station Computer Replacement			0	0		14,000	14,000
158	6170	Station Security Upgrade- Phase I - Entrance Gates			0	0		20,000	20,000
159	6170	Radio System Upgrade- Phase I, Phase II			40,729	0		30,000	30,000




A	B	C	D	H	I	J	K	L	M	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>								
2		<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>								
3									3%	
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET		
5										
6										
7										
160	6170	Storage Shed - Add Additional Shed for Equip Storage						8,000		
161	6170	Replacement of 2003 F350 Utility Truck						50,000		
162										
163										
164		<b>Total Capital Outlay</b>	\$62,101	\$40,729	\$0			\$162,000		
165		<b>DEBT SERVICE</b>								
166	2517	Principal on Fire Engine Lease/Purchase	121,455	124,394	127,319			130,311		
167	6190	Interest on Fire Engine Lease/Purchase	11,919	8,980	6,054			3,062		
168										
169		<b>Total Debt Service</b>	\$133,374	\$133,374	\$133,374			\$133,374		
170		<b>ADMINISTRATIVE COST ALLOCATION</b>								
171	6200	Allocated Overhead	394,335	369,954	436,178			432,512		
172										
173		<b>Total Administrative Cost Allocation</b>	\$394,335	\$369,954	\$418,142			\$432,512		
174		<b>Total Expenditures</b>	\$2,330,457	\$2,311,745	\$2,453,471			\$2,697,109		


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
175									
176	<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$72,756)</b>	<b>\$59,529</b>	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
177	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
178	01.4625	Transfers In - From General Fund	0	0	0				
179		(Transfers Out)	27,320						
180		Encumbrances - Sources of Funding	0						
181		Encumbrances - (Designated Funds)	0						
182									
183		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$27,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
184		<b>RESERVES</b>							
185		Use of Reserves	0						
186		(Additions to Reserves)	0						
187		Other Adjustments	0	0	0				
188									
189		<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
190		<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$45,436)</b>	<b>\$59,529</b>	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
191									
192		<b>RESERVES</b>							
193		Beginning Reserves							
194		Operating Surplus / (Deficit)	<b>(\$72,756)</b>	\$59,529	<b>(\$125,563)</b>	<b>(\$167,118)</b>			
195		Transfers & Encumbrances	\$27,320	\$0	\$0	\$0			
196		<b>ENDING RESERVES</b>	<b>(\$45,436)</b>	<b>\$59,529</b>	<b>(\$125,563)</b>	<b>(\$167,118)</b>			


GENERAL FUND  
FACILITES & RESOURCES DEPARTMENT – 02

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2	FUND LEVEL ANALYSIS								
3	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
8	<b>SOURCES OF FUNDS</b>								
10	Revenues		\$679,537	\$741,789	\$702,554	\$736,493			
11	Other Sources of Funds		\$18,500	\$0	\$40,000	\$0			
12	Total Sources of Funds		\$698,037	\$741,789	\$742,554	\$736,493			
13	<b>USES OF FUNDS</b>								
16	Salaries & Wages		\$214,823	\$228,861	\$220,593	\$234,601			
17	Benefits		\$145,813	\$143,646	\$177,257	\$172,304			
18	Personnel Services		\$360,636	\$372,507	\$397,850	\$406,905			
19	Services & Supplies		\$168,137	\$229,875	\$295,345	\$320,935			
20	Capital Outlay		\$32,703	\$0	\$72,049	\$15,000			
21	Debt Service		\$10,988	\$11,723	\$8,538	\$4,078			
22	Administrative Cost Allocation		\$136,604	\$119,085	\$136,548	\$135,602			
23	Total Expenditures		\$709,067	\$733,191	\$910,330	\$882,520			
24	<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$11,030)</b>	<b>\$8,598</b>	<b>(\$167,776)</b>	<b>(\$146,027)</b>			
39	<b>RESERVES</b>								
40	<b>RESERVES</b>								
41	Beginning Reserves		\$0	\$0	\$0	\$0			
42	Operating Surplus / (Deficit)		(\$11,030)	\$8,598	(\$167,776)	(\$146,027)			
43	Transfers & Encumbrances		\$0	\$0	\$0	\$0			
44	<b>ENDING RESERVES</b>		<b>(\$11,030)</b>	<b>\$8,598</b>	<b>(\$167,776)</b>	<b>(\$146,027)</b>			
45									


A	B	C	D	H	I	J	K	L	M	
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2		<b>FUND LEVEL ANALYSIS</b>								
3		<b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>							3%	
4	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>	<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>2021/2022</b>				
5		<b>FACILITIES &amp; RESOURCES - 02</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>				
6						<b>BUDGET</b>				
7										
8		<b>SOURCES OF FUNDS</b>								
9		<b>REVENUES</b>								
10	01 4130	Reimbursements - Fire Safe Council	0	32,463	0	0				
11	01 4200	Interest Income	0	0	0	0				
12	01 4310	Property Tax	655,724	671,552	689,177	711,093				
13	01 4311	County Administrative Fee	(2,469)	(2,144)	(2,300)	(2,300)				
14	01 4390	Misc Revenue	600	5,718	600	600				
15	01 4500	Veterans Hall Rental Fees	24,609	34,200	5,000	26,000				
16	01 4525	Veterans Hall Rents- Private Parties	500	0	500	500				
17	01 4560	Rent Banner Poles	100	0	200	200				
18	01 4570	Rent-Ranch Events	300	0	200	200				
19	01 4590	Veterans Hall Clean Fee	173	0	200	200				
20	01 4610	Grants/Misc.Rev - EV Station Installation	0	0	8,977	0				
21			0			0				
22			0			0				
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36		<b>Total Revenues</b>	<b>\$679,537</b>	<b>\$741,789</b>	<b>\$702,554</b>	<b>\$736,493</b>				
37		<b>OTHER SOURCES OF FUNDS</b>								
38		Loan Proceeds	18,500	0	40,000	0				
39			0							
40										
41										
42										
43										
44										
45		<b>Total Other Sources of Funds</b>	<b>\$18,500</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>				
46		<b>Total Sources of Funds</b>	<b>\$698,037</b>	<b>\$741,789</b>	<b>\$742,554</b>	<b>\$736,493</b>				


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED		2021/2022	
5		FACILITIES & RESOURCES - 02		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
47		<b>USES OF FUNDS</b>							
49		<b>SALARIES &amp; WAGES</b>							
50	5000	Salary & Wages	182,170	192,069	213,093			227,101	
51	5010	Overtime	6,600	11,185	7,500			7,500	
52	5040	Sick/Vacation Pay	16,761	15,012	0			0	
53	5050	Holiday Pay	9,292	10,595	0			0	
57		<b>Total Salaries &amp; Wages</b>	<b>\$214,823</b>	<b>\$228,861</b>	<b>\$220,593</b>			<b>\$234,601</b>	
58		<b>BENEFITS</b>							
59	5101	Uniform Allowance	1,200	800	1,200			1,200	
60	5102	Dental Insurance	5,376	4,005	3,800			3,800	
61	5103	Medical Insurance	47,517	43,902	46,282			41,108	
62	5105	Life Insurance	295	293	432			432	
63	5106	FICA	12,970	12,087	13,057			13,925	
64	5107	Medicare	3,033	2,827	3,262			3,466	
65	5108	Workers Compensation	7,808	7,745	13,139			13,555	
66	5109	PERS - Retirement	40,783	45,514	63,901			64,231	
67	5120	Other Employee Benefits	2,550	2,750	3,200			3,200	
68	5121	Retirees Health	19,206	19,824	24,184			22,187	
69	5122	Medical Reimbursements - HRA	5,075	3,900	4,800			5,200	
73		<b>Total Benefits</b>	<b>\$145,813</b>	<b>\$143,646</b>	<b>\$177,257</b>			<b>\$172,304</b>	
74		<b>Total Personnel Services</b>	<b>\$360,636</b>	<b>\$372,507</b>	<b>\$397,850</b>			<b>\$406,905</b>	
75		<b>SERVICES &amp; SUPPLIES</b>							
76	6010	Ads - Legal/Other	518	0	0			0	

A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
78	6030	Insurance		200	0	0		0	
79	6033B	Maintenance & Repairs - Buildings		5,533	12,266	10,663		10,983	
80	6033G	M&R - Grounds (incl approx 450 vac lots)		22,568	16,503	21,748		22,401	
81	6033E	Maintenance & Repairs - Homeless Cleanup			27,734	64,762		60,000	
82	6033G	Sidewalk Repair on Center St.			0	0		0	
83	6033L	M & R - Street Lights		1,817	66,168	1,000		1,030	
84	6033R	M & R - Ranch		45,832	0	52,895		54,482	
85	6033V	M & R - Vet's Hall		9,037	14,397	16,438		16,931	
86	6033V	M & R - Vet's Hall Keyless Entry - New Request						2,500	
87	6033Z	M & R - Storm Damage				34,530		0	
88	6033Z	M & R - Storm Damage - Bldg Repairs - New Request						20,000	
89	6033Z	M & R - Storm Damage - Appliance Repl - New Request						2,000	
90	6033Z	M & R - Storm Damage - Repl Furniture - New Request						10,000	
91	6033Z	M & R - Storm Damage - Replace Shed						10,000	
92	6033Z	M & R - Storm Damage - Replace Fencing						6,500	
93	6040	M & R - Equipment		26	218	103		106	
94	6041L	Maintenance & Repairs - Vehicles Licenses		2,597	947	1,694		1,745	
95	6041N	Maint. & Repairs - Vehicles Non-Licensed		4,161	10,796	5,352		5,512	
96	6045	Computer/Copier/Printer Supplies/Maint.		1,785	0	254		262	
97	6048	Security Safety		622	2,450	0		0	
98	6050	Office Supplies		0	0	66		68	
99	6053	Printing/Forms		0	48	0		0	
100	6055	Government Fees & Licenses		337	0	186		191	
101	6058	Cash Over (Short)		0	149	0		0	
103	6060C	Utilities - Cell Phone		729	0	1,965		2,024	
104	6060E	Utilities - Electricity		20,757	811	19,371		19,952	


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>								
2	3%								
3									
4	GENERAL FUND (GF)								
5	FACILITIES & RESOURCES - 02								
6	ACCOUNT NO.		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
7									
105	6060G	Utilities - Gas	2,867	18,389	1,218	1,254			
106	6060I	Utilities - Internet	5,519	2,899	5,381	5,543			
107	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	830	5,138	719	740			
108	6060S	Utilities - Sewer	3,807	765	3,751	3,864			
109	6060W	Utilities - Water	5,719	3,891	8,093	8,336			
110	6070	Equipment Rental	0	7,120	391	403			
112	6080K	Professional Services - District Counsel	0	0	0	0			
113	6080M	Professional Services - Misc./Other	5,575	0	10,723	11,044			
114	6080T	Temporary Service - (2 Mos)		7,229	0	8,000			
115	6090	Department Operating Supplies	11,917	13,859	13,049	13,440			
116	6091	Lab Tests	0	0	0	0			
117	6093	Small Tools and Equipment	3,384	3,606	4,120	4,244			
118	6094	Clothing and Uniform	1,119	1,617	2,221	2,288			
119	6096	Fuel - Gas and Diesel	10,579	11,830	14,652	15,092			
120	6115	Meeting Expenses	113	19	0	0			
121	6120E	Travel, Training, Seminars - Employees	0	500	0	0			
122	6125	Employee Recruitment	188	0	0	0			
151		<b>Total Services &amp; Supplies</b>	<b>\$168,137</b>	<b>\$229,875</b>	<b>\$295,345</b>	<b>\$320,935</b>			
152		<b>CAPITAL OUTLAY</b>							
153	1470	Toro Dingo TX 1000	18,500	0	0	0			
154	6170	Mower	14,203	0	0	0			
159	6170	Capital Assets	0		0	0			
163	6170	Trailer - Homeless Personal Property Storage			9,777	0			
164	6170	F350 Truck - Replace 1999 F150 Truck			40,000	0			
165	6170	EV Station Installation			22,272				





A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>  <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>  3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)	(unaudited)	ACTUAL	ACTUAL	ESTIMATED		2021/2022	
5		FACILITIES & RESOURCES - 02		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
166	6170	Vets Hall Sewer Line							0
167	6170	Vets Hall Electrical Emergency (Generator & Equip)							0
168	6170	Vets Hall - Roofing for American Legion Kitchen Area							15,000
169	6170	Vets Hall Waterline Improvements							0
170	6170	Vets Hall Kitchen Area Improvements							0
171	6170	Vets Hall Restroom Improvements							0
172									
173		<b>Total Capital Outlay</b>		<b>\$32,703</b>	<b>\$0</b>	<b>\$72,049</b>		<b>\$15,000</b>	
174		<b>DEBT SERVICE</b>							
175		Budget Excess		0		0			0
176	6180J	Loan Principal - John Deere		522		0			0
177	2516	Loan Principal - Ford		6,740	7,152	4,373			0
178	2520	Loan Principal - Western Fin (Toro)		2,265	3,507	3,646			3,791
179	2516	Interest Expense - Ford Motor		905	493	87			0
180	6180H	Interest Expense - Western Finance		556	571	432			287
181	6180J	Loan Principal		0		0			0
182	6180H	Interest Expense		0		0			0
183									
184									
185		<b>Total Debt Service</b>		<b>\$10,988</b>	<b>\$11,723</b>	<b>\$8,538</b>		<b>\$4,078</b>	
186		<b>ADMINISTRATIVE COST ALLOCATION</b>							
187	6200	Allocated Overhead		136,604	119,085	136,548			135,602
188									
189		<b>Total Administrative Cost Allocation</b>		<b>\$136,604</b>	<b>\$119,085</b>	<b>\$136,548</b>		<b>\$135,602</b>	
190		<b>Total Expenditures</b>		<b>\$709,067</b>	<b>\$733,191</b>	<b>\$910,330</b>		<b>\$882,520</b>	


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>								3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
191									
192		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$11,030)</b>	<b>\$8,598</b>	<b>(\$167,776)</b>	<b>(\$146,027)</b>			
193		<b>TRANSFERS &amp; ENCUMBRANCES</b>							
194	01 4625	Transfers In - From General Fund	0						
195		(Transfers Out)	0						
196		Encumbrances - Sources of Funding	0						
197		Encumbrances - (Designated Funds)	0						
198									
199		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
200		<b>RESERVES</b>							
201		Use of Reserves	0						
202		(Additions to Reserves)	0						
203		Other Adjustments	0						
204									
205		<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
206		<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$11,030)</b>	<b>\$8,598</b>	<b>(\$167,776)</b>	<b>(\$146,027)</b>			
207									
208		<b>RESERVES</b>							
209		Beginning Reserves							
210		Operating Surplus / (Deficit)	<b>(\$11,030)</b>	\$8,598	<b>(\$167,776)</b>	<b>(\$146,027)</b>			
211		Transfers & Encumbrances	\$0	\$0	\$0	\$0			
212		<b>ENDING RESERVES</b>	<b>(\$11,030)</b>	<b>\$8,598</b>	<b>(\$167,776)</b>	<b>(\$146,027)</b>			

GENERAL FUND  
PARKS, RECREATION & OPEN SPACE  
DEPARTMENT – 16

A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>							
2		<b>FUND LEVEL ANALYSIS</b>							
3		<b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>							
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
7		<b>SOURCES OF FUNDS</b>							
10		Revenues	\$46,161	\$48,396	\$70,101	\$51,706			
11		Other Sources of Funds	\$0	\$0	\$0	\$0			
12		Total Sources of Funds	\$46,161	\$48,396	\$70,101	\$51,706			
13		<b>USES OF FUNDS</b>							
16		Salaries & Wages	\$0	\$0	\$0	\$0			
17		Benefits	\$0	\$0	\$0	\$0			
18		Personnel Services	\$0	\$0	\$0	\$0			
19		Services & Supplies	\$1,419	\$7,730	\$1,320	\$22,152			
20		Capital Outlay	\$0	\$0	\$39,965	\$0			
21		Debt Service	\$0	\$0	\$0	\$0			
22		Administrative Cost Allocation	\$32,532	\$25,798	\$29,676	\$29,554			
23		Total Expenditures	\$33,951	\$33,528	\$70,961	\$51,706			
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	\$12,210	\$14,869	(\$861)	\$0			
39		<b>RESERVES</b>							
40		Beginning Reserves	\$0	\$0	\$0	\$0			
41		Operating Surplus / (Deficit)	\$12,210	\$14,869	(\$861)	\$0			
42		Transfers & Encumbrances	\$0	\$0	\$0	\$0			
43		<b>ENDING RESERVES</b>	\$12,210	\$14,869	(\$861)	\$0			
44									
45									


A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
8	<b>SOURCES OF FUNDS</b>									
9	<b>REVENUES</b>									
10	01 4001	Franchise Fees	0	0	0			0		
11	01 4310	Property Tax	45,989	48,707	49,911			51,516		
12	01 4311	County Administrative Fee	(333)	(310)	(315)			(315)		
13	01 4390	Miscellaneous Revenue	505	0	505			505		
31	01 4620	Grant - County SLO Beautification Infrastructure	0		20,000					
34		<b>Total Revenues</b>	<b>\$46,161</b>	<b>\$48,396</b>	<b>\$70,101</b>			<b>\$51,706</b>		
35	<b>OTHER SOURCES OF FUNDS</b>									
39	01 4395	Proposition 1A Reserve	0							
40	01 4615	Reserve Transfer In	0							
44		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		
45		<b>Total Sources of Funds</b>	<b>\$46,161</b>	<b>\$48,396</b>	<b>\$70,101</b>			<b>\$51,706</b>		
46	<b>USES OF FUNDS</b>									
48	<b>SALARIES &amp; WAGES</b>									
49			0							
56		<b>Total Salaries &amp; Wages</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		
57	<b>BENEFITS</b>									
58			0							
72		<b>Total Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>		

A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
73		Total Personnel Services	\$0	\$0	\$0	\$0	\$0		
74		SERVICES & SUPPLIES							
75	6011I	Public Information - General	276	0	0	0	0		
76	6033P	M & R - Skate Park Repairs/Design	1,144	6,730	290	0	0		
77	6053	Printing Forms	0	1,000	1,030	0	0		
78	6115	Meeting Expense	0	0	0	0	0		
134	6080	Professional Svs - Update PROS Master Plan	0	0	0	19,152	19,152		
135	6080	Professional Svs - Grant Writer	0	0	0	3,000	3,000		
136									
137		Total Services & Supplies	\$1,419	\$7,730	\$1,320	\$22,152	\$22,152		
138		CAPITAL OUTLAY							
139	6170	Design - Fiscalini East Ranch Park Restroom	0	0	20,000	0	0		
140	6170	Design - Skate Park			19,965				
141									
142									
143									
144									
147		Total Capital Outlay	\$0	\$0	\$39,965	\$0	\$0		
148		DEBT SERVICE							
149			0	0	0	0	0		
150									
151									
152		Total Debt Service	\$0	\$0	\$0	\$0	\$0		
153		ADMINISTRATIVE COST ALLOCATION							
154			32,532	25,798	29,676	29,554	29,554		
155									
156		Total Administrative Cost Allocation	\$32,532	\$25,798	\$29,676	\$29,554	\$29,554		
157		Total Expenditures	\$33,951	\$33,528	\$70,961	\$51,706	\$51,706		


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16								3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
158			\$12,210	\$14,869	(\$861)			\$0	
159		<b>OPERATING SURPLUS/(DEFICIT)</b>							
160		<b>TRANSFERS &amp; ENCUMBRANCES</b>							
161	01.4625	Transfers In - From General Fund	0	0				0	
162		(Transfers Out)	0	0				0	
163		Encumbrances - Sources of Funding	0	0				0	
164		Encumbrances - (Designated Funds)	0	0				0	
165									
166		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	\$0	\$0	\$0			\$0	
167		<b>RESERVES</b>							
168		Use of Reserves	0	0				0	
169		(Additions to Reserves)	0	0				0	
170		Other Adjustments	0	0				0	
171									
172		<b>RESERVES - INCREASE / (DECREASE)</b>	\$0	\$0	\$0			\$0	
173		<b>NET BUDGETARY SOURCES/USES</b>	\$12,210	\$14,869	(\$861)			\$0	
174									
175		<b>RESERVES</b>							
176		Beginning Reserves							
177		Operating Surplus / (Deficit)	\$12,210	\$14,869	(\$861)			\$0	
178		Transfers & Encumbrances	\$0	\$0	\$0			\$0	
179		<b>ENDING RESERVES</b>	\$12,210	\$14,869	(\$861)			\$0	


GENERAL FUND  
ADMINISTRATION DEPARTMENT – 09





A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5		ADMINISTRATIVE DEPARTMENT - 09							
6									
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Revenues	\$131,676	\$163,588	\$159,172	\$143,911			
11		Other Sources of Funds	\$2,054,283	\$1,975,406	\$2,269,443	\$2,252,394			
12		Total Sources of Funds	\$2,185,959	\$2,138,994	\$2,428,615	\$2,396,305			
13		<b>USES OF FUNDS</b>							
14									
15									
16		Salaries & Wages	\$894,863	\$785,434	\$844,133	\$796,262			
17		Benefits	\$384,749	\$419,643	\$475,113	\$496,318			
18		Personnel Services	\$1,279,612	\$1,205,077	\$1,319,246	\$1,292,580			
19		Services & Supplies	\$726,475	\$766,051	\$878,424	\$959,814			
20		Capital Outlay	\$48,483	\$4,277	\$71,773	\$0			
21		Debt Service	\$0	\$0	\$0	\$0			
22		Administrative Cost Allocation	\$0	\$0	\$0	\$0			
23		Total Expenditures	\$2,054,570	\$1,975,406	\$2,269,443	\$2,252,394			
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	\$131,388	\$163,588	\$159,172	\$143,911			
39									
40		<b>RESERVES</b>							
41		Beginning Reserves	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	\$131,388	\$163,588	\$159,172	\$143,911			
43		Transfers & Encumbrances	(\$76,050)	(\$1,223)	\$77,273	\$98,753			
44		<b>ENDING RESERVES</b>	\$55,338	\$162,365	\$236,445	\$242,664			
45									


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>								3%
2									
3									
4	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited)	ESTIMATED			2021/2022
5									PROPOSED
6	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2018/2019	FY 2019/2020	FY 2020/2021			BUDGET
7									
8		SOURCES OF FUNDS							
9		REVENUES							
10	01 4001	Franchise Fees		86,289	100,573	118,000			118,000
11	01 4013	Vacation Rental Registration Fee		486	405	600			600
13	01 4200	Interest Income		33,381	28,093	20,966			6,000
14	01 4310	Property Tax-All		0	30,732	15,366			15,366
15	01 4311	County Administrative Fee		0	0	0			0
16	01 4385	Radio Vault Rent		2,400	2,400	2,400			2,400
17	01 4389	Public Records Request		18	0	0			0
18	01 4390	Miscellaneous Revenue		9,101	1,385	1,840			1,545
19				0					
33		<b>Total Revenues</b>		<b>\$131,676</b>	<b>\$163,588</b>	<b>\$159,172</b>			<b>\$143,911</b>
34		OTHER SOURCES OF FUNDS							
35		Allocated Administrative Overhead		2,054,283	1,975,406	2,269,443			2,252,394
40									
42		<b>Total Other Sources of Funds</b>		<b>\$2,054,283</b>	<b>\$1,975,406</b>	<b>\$2,269,443</b>			<b>\$2,252,394</b>
43		<b>Total Sources of Funds</b>		<b>\$2,185,959</b>	<b>\$2,138,994</b>	<b>\$2,428,615</b>			<b>\$2,396,305</b>

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>							3%
2		<b>GENERAL FUND (GF)</b>							<b>2021/2022</b>
3		<b>ADMINISTRATIVE DEPARTMENT - 09</b>							<b>PROPOSED BUDGET</b>
4	<b>ACCOUNT NO.</b>			<b>ACTUAL</b>	<b>(unaudited) ACTUAL</b>	<b>ESTIMATED</b>			
5				<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>			
6									
7									
44		<b>USES OF FUNDS</b>							
46		<b>SALARIES &amp; WAGES</b>							
47	5000	Salary & Wages	740,206	647,449	797,170	745,262			
48	5010	Overtime	12,677	9,136	20,000	15,000			
49	5030	Director's	30,200	32,800	36,000	36,000			
50	5040	Sick Leave/Vacation Pay	84,923	61,957	0	0			
51	5050	Holiday Pay	26,857	34,093	0	0			
53									
54		<b>Total Salaries &amp; Wages</b>	<b>\$894,863</b>	<b>\$785,434</b>	<b>\$844,133</b>	<b>\$796,262</b>			
55		<b>BENEFITS</b>							
56	5102	Dental Insurance - Ameritas	9,380	9,355	9,390	9,319			
57	5103	Medical Insurance	76,123	61,016	73,252	70,794			
58	5105	Life Insurance	469	668	1,094	1,094			
59	5106	FICA	40,614	47,328	50,614	52,716			
60	5107	Medicare	12,856	11,331	12,537	12,114			
61	5108	Workers Compensation	6,432	6,617	4,604	4,542			
62	5109	Retirement-PERS	139,778	176,997	206,866	207,020			
63	5111	Payroll Tax Expense	18	(279)	0	0			
64	5112	Unemployment Insurance	3,067	7,166	0	0			
65	5120	Other Employee Benefits	9,783	10,670	31,480	39,180			
66	5121	Retirees Health	76,495	74,954	90,076	82,639			
67	5122	Medical Reimbursements - HRA	9,733	13,820	15,200	16,900			
72			0		0				
74		<b>Total Benefits</b>	<b>\$384,749</b>	<b>\$419,643</b>	<b>\$475,113</b>	<b>\$496,318</b>			

A	B	C	D	H	I	J	K	L	M
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p>								
2	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								
3	3%								
4	ACCOUNT	GENERAL FUND (GF)			(unaudited)	ESTIMATED		2021/2022 PROPOSED BUDGET	
5	NO.	ADMINISTRATIVE DEPARTMENT - 09			FY 2019/2020	FY 2020/2021			
75		Total Personnel Services	\$1,279,612	\$1,205,077	\$1,319,246	\$1,292,580			
76		SERVICES & SUPPLIES							
77	6010	Ads - Legal/Other	626	986	236	243			
78	6011I	Public Information - General	2,347	2,052	1,175	1,175			
79	6011W	Public Information - Website	5,802	3,203	2,400	3,120			
80	6013	Donations	0	0	0	0			
81	6014	Public Events	287	279	287	296			
82	6030	Insurance	111,908	129,809	172,812	224,979			
83	6033B	Maintenance & Repairs - Buildings	6,435	15,181	9,975	10,275			
84	6033G	Maintenance & Repairs - Grounds	3,100	2,284	2,462	2,535			
85	6033V	Maintenance & Repairs - Vet's Hall	0	0	0	0			
86	6041L	Maintenance & Repairs-Vehicles Licenses	445	218	1,720	1,772			
87	6044	Computer/Copier /Printer Srvcs/MaintAgre	66,027	103,506	113,777	109,590			
95	6045	Computer/Copier/Printer Supplies/Upgrade	7,496	4,847	7,641	7,870			
96	6048	Security & Safety	504	869	787	811			
97	6048E	Safety-Med	450	32	39	40			
98	6050	Office Supplies	7,327	5,341	4,344	4,474			
99	6051	Postage & Shipping	3,931	1,745	2,304	2,374			
100	6052	Bank Charges	1,626	354	4,766	4,909			
101	6053	Printing/Forms	1,806	2,380	2,358	2,428			
102	6054	Membership -Dues , Publications & Books	13,643	8,326	10,291	10,599			
103	6055	Government Fees and Licenses	45,950	29,162	23,288	23,987			
104		LAFCO	0	0	18,286	22,100			
105	6058	Cash Over (Short)	(24)	(31)	0	0			
106	6060C	Utilities Cell Phone	4,369	5,364	3,578	3,685			
107	6060E	Utilities Electricity	5,741	6,238	6,606	6,804			

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b> 3%								
2									
3									
4	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>	<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>2021/2022</b>	<b>PROPOSED</b>	<b>BUDGET</b>	
5	<b>NO.</b>	<b>ADMINISTRATIVE DEPARTMENT - 09</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>				
6									
7									
108	6060G	Utilities Gas	220	205	182	188			
109	6060I	Utilities Internet Access	10,964	11,044	12,423	12,795			
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms	6,160	6,785	8,847	9,112			
111	6060S	Utilities Sewer	396	482	587	605			
112	6060W	Utilities Water	178	242	369	380			
113	6070	Equipment Rental	502	502	532	548			
114	6075	Rental Expense Office Space	33,177	30,150	30,636	31,555			
115	6080A	Prof Services - Audit	2,500	14,750	38,150	30,000			
116	6080F	Prof Services - Finance	2,100	0	0	0			
117	6080K	Prof Services-District Counsel	149,310	188,728	202,047	208,108			
118	6080L	Prof Services-Legal	99,802	96,124	69,712	71,804			
119	6080M	Prof Services - Miscellaneous/Other	14,964	17,562	39,354	40,534			
120		Prof Services - Fees & Charges Study - New Request	0	0	0	20,000			
121	6080T	Professional Services - Temporary	65,248	23,938	30,000	30,900			
122	6086	Outside Non-Professional Services	25,713	24,376	23,183	23,879			
123	6088	Claims	0	0	0	0			
124	6090	Department Operating Supplies	1,006	1,870	2,107	2,171			
125	6094	Clothing/Uniforms	19	477	491	506			
126	6095	Office Furniture/Equipment	2,787	3,210	16,005	8,605			
127	6096	Fuel	614	190	102	105			
128	6115	Meeting Expenses	3,681	3,023	4,236	4,363			
129	6120D	Travel, Training, Seminars – Directors	367	2,251	2,318	2,387			
130	6120E	Travel, Training, Seminars – Employees	9,824	9,811	999	9,980			
131	6120G	Training - LCW (Incl Library Subscription)	0	4,940	4,865	5,011			
132	6124	Employee Recognition	250	103	141	146			
133	6125	Employee Recruitment	6,898	3,144	2,005	2,065			
134			0	0		0			


A	B	C	D	H	I	J	K	L	M	
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>								3%	
2										
3										
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2021/2022 PROPOSED BUDGET				
5	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2018/2019	FY 2019/2020	FY 2020/2021					
6										
7										
149		Total Services & Supplies	\$726,475	\$766,051	\$878,424		\$959,814			
150		<b>CAPITAL OUTLAY</b>								
151	6170I	Purchase Administrative Office	0	0	0					
152	6170	Purchase Administrative Software	32,742	4,277	64,573		0			
153	6170	Purchase Fixed Asset Module		0	1,200		0			
154	6170	Purchase Work Order Module		0	6,000		0			
155	6170	Remodel Administration Office	15,741	0	0		0			
156	6170	Capital Assets - Replace Servers	0		0					
157										
158										
160		Total Capital Outlay	\$48,483	\$4,277	\$71,773		\$0			
161		<b>DEBT SERVICE</b>								
162	6180J	Loan Principal - Ford Fusion	0		0					
163	6180H	Interest Expense - Ford Fusion	0		0					
164										
165		Total Debt Service	\$0	\$0	\$0		\$0			
166		<b>ADMINISTRATIVE COST ALLOCATION</b>								
167										
168										
169		Total Administrative Cost Allocation	\$0	\$0	\$0		\$0			
170		Total Expenditures	\$2,054,570	\$1,975,406	\$2,269,443		\$2,252,394			


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
2									
3									
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	ESTIMATED	2021/2022			
5	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2018/2019	FY 2019/2020	FY 2020/2021	PROPOSED			
6						BUDGET			
7									
171									
172	<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$131,388</b>	<b>\$163,588</b>	<b>\$159,172</b>	<b>\$143,911</b>			
173	<b>TRANSFERS &amp; ENCUMBRANCES</b>								
174	01 4625	Transfers In - From General Fund	0	0	0				
175		(Transfers Out - To General Fund)	0	0	0				
176		Encumbrances - Sources of Funding	(76,050)	(77,273)	0	0			
177		Encumbrances - (Designated Funds)	0	76,050	77,273	0			
178									
179	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$76,050)</b>	<b>(\$1,223)</b>	<b>\$77,273</b>	<b>\$0</b>			
180	<b>RESERVES</b>								
181		Use of Reserves	0	0					
182		(Additions to Reserves)	0	0					
183		Other Adjustments	0	0					
184									
185	<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
186	<b>NET BUDGETARY SOURCES/USES</b>		<b>\$55,338</b>	<b>\$162,365</b>	<b>\$236,445</b>	<b>\$143,911</b>			
187									
188	<b>RESERVES</b>								
189		Beginning Reserves							
190		Operating Surplus / (Deficit)	\$131,388	\$163,588	\$159,172	\$143,911			
191		Transfers & Encumbrances	(\$76,050)	(\$1,223)	\$77,273	\$98,753			
192	<b>ENDING RESERVES</b>		<b>\$55,338</b>	<b>\$162,365</b>	<b>\$236,445</b>	<b>\$242,664</b>			

## ENTERPRISE FUND SUMMARY


- Water Department – 11
- Water Reclamation Facility (WRF) Operations  
Department – 39
  - WRF Capital Department – 40
  - Wastewater Department - 12




A	B	C	D	H	I	J	K	L	M
 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ENTERPRISE FUNDS</b>									
1									
2									
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29									
30									
31									

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ENTERPRISE FUNDS</b>								
2									
3									
4	ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
46	<b>RESERVES</b>								
47	Beginning Reserves								
48	Water		0	0	0	0	0	0	0
49	WRF		0	0	0	0	0	0	0
50	WRF-Capital		0	0	0	0	0	0	0
51	Total Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Wastewater		0	0	0	0	0	0	0
53	Beginning Reserves								
54	Operating Surplus / (Deficit)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Water		\$1,203,270	\$951,242	(\$55,173)	\$3,559			
56	WRF		(\$309,470)	\$231,533	\$318,248	(\$243,022)			
57	WRF-Capital		(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)			
58	Total Water		\$735,465	\$980,441	\$1,782,170	(\$439,463)			
59	Wastewater		\$218,005	\$433,314	\$409,981	(\$387,314)			
60	Operating Surplus / (Deficit)								
61	Transfers & Encumbrances		\$953,471	\$1,413,755	\$2,192,151	(\$826,777)			
62	Water		(\$175,965)	(\$529,383)	\$653,107	\$0			
63	WRF		(\$5,198)	\$5,198	\$0	\$0			
64	WRF-Capital		(\$95,439)	(\$17,348)	\$105,858	\$0			
65	Total Water		(\$276,602)	(\$541,533)	\$758,965	\$0			
66	Wastewater		\$0	(\$45,617)	\$89,875	\$0			
67	Transfers & Encumbrances								
68	ENDING RESERVES								
69			\$676,869	\$826,605	\$3,040,991	(\$826,777)			

WATER FUND  
WATER DEPARTMENT – 11

A	B	C	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WATER FUND - 11, DEPARTMENT - 11							
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
8		SOURCES OF FUNDS							
9									
10		Revenues	\$3,104,262	\$3,405,887	\$3,606,226	\$3,620,750			
11		Other Sources of Funds	\$74,871	\$0	\$0	\$0			
12		Total Sources of Funds	\$3,179,134	\$3,405,887	\$3,606,226	\$3,620,750			
13		USES OF FUNDS							
14									
15									
16		Salaries & Wages	\$475,681	\$489,678	\$596,150	\$608,981			
17		Benefits	\$269,502	\$279,261	\$350,814	\$372,900			
18		Personnel Services	\$745,183	\$768,939	\$946,964	\$981,881			
19		Services & Supplies	\$465,918	\$601,088	\$702,101	\$931,197			
20		Capital Outlay	\$169,330	\$98,269	\$895,378	\$604,649			
21		Debt Service	\$9,690	\$26,547	\$26,548	\$16,936			
22		Administrative Cost Allocation	\$585,742	\$959,801	\$1,090,408	\$1,082,527			
23		Total Expenditures	\$1,975,864	\$2,454,644	\$3,661,399	\$3,617,191			
24		OPERATING SURPLUS/(DEFICIT)	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
39									
40		RESERVES							
41		Beginning Reserves	0	0	0				
42		Operating Surplus / (Deficit)	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
43		Transfers & Encumbrances	(\$175,965)	(\$529,383)	\$653,107	\$0			
44		ENDING RESERVES	\$1,027,305	\$421,859	\$597,934	\$3,559			
45									

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>								
2									
3									
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
8	<b>SOURCES OF FUNDS</b>								
9									
10		<b>REVENUES</b>							
11	11 4000	Service Sales	2,681,464	3,080,614	3,145,667	3,177,000			
12	11 4007	Returned Ck Fee	815	750	500				
13	11 4008	Acct Setup/clse	4,586	5,313	3,388				
14	11 4009	Off Hours	0	0	0				
15	11 4010	Water Penalty	45,316	28,282	(161)				
16	11 4011	Serv/Disc/Recon	410	0	0				
17	11 4012	Meter Tampering	0	0	0				
18	11 4014	Water Serv Fees	6,317	15,838	1,931				
19	11 4023	Penalty/Surcharge	0	0	0				
20	11 4050	Administrative Fee Revenue	6,803	10,280	4,345				
21	11 4100	Connect Rev-SFR	0	0	10,000	10,000			
22	11 4101	Wait List Maintenance Fee	62,922	56,961	62,000	62,000			
23	11 4110	Remodel Impact Fees	61,395	31,427	70,000	70,000			
24	11 4120	Connect Rev-Com	0	0	0				
25	11 4122	Retrofit In-Lieu Fee	44,050	(7,551)	0				
26	11 4124	Assignment Fees	6,196	2,500	16,091	4,150			
27	11 4128	Admin Fees	0	0	70,000	70,000			
28	11 4130	Voluntary Lot Merger	0	0	0				
29	11 4311	County Administrative Fee	(7,800)	(7,800)	0				
30	11 4360	Standby Availability Charges	177,654	177,699	178,000	178,000			
31	11 4373	Inspection Fee Revenue	11,254	7,261	4,965	9,100			
32	11 4390	Miscellaneous Revenue	2,882	2,814	0	1,000			
33	11 4390	Water Conservation Grant	0	0	7,500	7,500			
34	11 4200	Interest Income	0	1,500	32,000	32,000			

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>								
2									
3									
4	<b>ACCOUNT NO.</b>	<b>WATER FUND WATER DEPARTMENT - 11</b>	<b>ACTUAL FY 2018/2019</b>	<b>(unaudited) ACTUAL FY 2019/2020</b>	<b>ESTIMATED FY 2020/2021</b>	<b>2021/2022 PROPOSED BUDGET</b>			
5									
6									
7									
35		<b>Total Revenues</b>	\$3,104,262	\$3,405,887	\$3,606,226	\$3,620,750			
36		<b>OTHER SOURCES OF FUNDS</b>							
37	11 4397	Loan Proceeds - Dump Truck	74,871	0	0				
44		<b>Total Other Sources of Funds</b>	\$74,871	\$0	\$0	\$0			\$0
45		<b>Total Sources of Funds</b>	\$3,179,134	\$3,405,887	\$3,606,226	\$3,620,750			
46		<b>USES OF FUNDS</b>							
48		<b>SALARIES &amp; WAGES</b>							
49	5000	Salary & Wages	355,560	392,633	542,900	555,731			
50	5010	Overtime	38,428	32,245	35,000	35,000			
51	5020	Standby	18,080	18,250	18,250	18,250			
52	5040	Sick/Vacation Pay	46,166	28,476	0	0			
53	5050	Holiday Pay	17,448	18,074	0	0			
56		<b>Total Salaries &amp; Wages</b>	\$475,681	\$489,678	\$596,150	\$608,981			
57		<b>BENEFITS</b>							
58	5101	Uniform Allowance	2,000	1,920	2,000	2,000			
59	5102	Dental Insurance	7,929	7,173	6,940	7,668			
60	5103	Medical Insurance	77,248	64,545	66,776	68,361			
61	5105	Life Insurance	534	568	958	982			
62	5106	FICA	26,624	30,062	35,815	35,841			
63	5107	Medicare	6,753	7,000	8,752	8,938			
64	5108	Workers Compensation	13,386	15,022	29,519	28,979			
65	5109	PERS - Retirement	89,563	90,015	123,546	146,328			
66	5120	Other Employee Benefits	1,564	2,192	5,450	5,450			
67	5121	Retirees Health	34,631	51,291	56,992	54,287			


A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
1	<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2	<b>FUND LEVEL ANALYSIS</b>								
3	<b>WATER FUND - 11, DEPARTMENT - 11</b>								
4	3%								
5	5122	Medical Reimbursements - HRA	9,269	9,472	14,066	14,066			
72		<b>Total Benefits</b>	<b>\$269,502</b>	<b>\$279,261</b>	<b>\$350,814</b>	<b>\$372,900</b>			
73		<b>Total Personnel Services</b>	<b>\$745,183</b>	<b>\$768,939</b>	<b>\$946,964</b>	<b>\$981,881</b>			
74		<b>SERVICES &amp; SUPPLIES</b>							
75	6010	Ads - Legal/Other	339	172	0	0			
76	6011I	Public Information - General	0	1,545	292	301			
77		Water Conservation Mailer - New Request	0	0	0	1,500			
78	6030	Insurance (new dump truck)	1,639	0	0	0			
79	6031	Old M & R Lift Station	0	0	0	0			
80	6031D	Maintenance & Repairs	52,025	85,687	6,955	7,164			
81	6031F	Maintenance & Repairs - Fire Hydrants	39	446	469	483			
82	6031G	Maintenance & Repairs - Generators	835	530	1,486	1,530			
83	6031L	Maintenance & Repairs - Leimert Booster	833	0	824	848			
84	6031M	Maintenance & Repairs - Water Meters	1,492	3,906	533	549			
85		Production Meter Testing	0	0	5,872	6,000			
86	6031P	Pumps	0	0	34	35			
87	6031Q	Maintenance & Repairs - SR3 Well	3,267	6,050	8,309	8,558			
88	6031R	Maintenance & Repairs - SR4 Well/Filter	28,398	5,221	4,544	4,681			
89	6031S	Maint. & Repairs - Water Storage Tanks	3,433	3,276	4,430	4,563			
90		Annual Tank Inspection (Pine Knolls)	0	9,124	10,388	10,700			
91		Annual Tank Maintenance & Rehab (Contract)	0	0	46,172	47,557			
92	6031T	Maint. & Repairs -Water Treatment Systems	9,512	910	317	327			
93	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	0	180	3,090	0			
94	6031W	Maintenance & Repairs - Wells	15,942	12,132	2,891	2,978			
95		SS Well Field Dosing Lines & Analyzers	0	0	7,500	7,500			
96	6031Y	Maint. & Repairs -Water Yard/Booster St.	600	1,267	12,023	12,383			
97	6031Z	Maintenance	0	27	41	42			


A	B	C	D	H	I	J	K	L	M	
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>								3%	
4		<b>ACCOUNT NO.</b> <b>WATER FUND</b> <b>WATER DEPARTMENT - 11</b>	<b>ACTUAL</b> <b>FY 2018/2019</b>	<b>(unaudited)</b> <b>ACTUAL</b> <b>FY 2019/2020</b>	<b>ESTIMATED</b> <b>FY 2020/2021</b>	<b>2021/2022</b> <b>PROPOSED</b> <b>BUDGET</b>				
5										
6										
7										
98	6032D	M & R WW Disp Eff	0	0	0	0	0	0	0	
99	6032L	M & R WW Lift Station	0	0	0	0	0	0	0	
100	6032T	M & R WW Treatment	0	0	0	0	0	0	0	
101	6033B	Maintenance & Repairs - Buildings	3,129	10,221	2,629	2,708	2,708	2,708	2,708	
102	6033B	Paint Building & Office		2,700	9,800	0	0	0	0	
103	6033B	Deferred Maint from FY 20/21 - New Request		0	0	17,000	17,000	17,000	17,000	
104	6033G	Maintenance & Repairs - Grounds	652	12,170	15,963	16,442	16,442	16,442	16,442	
105	6033Z	Maintenance & Repairs - Storm Damage			8,326	8,575	8,575	8,575	8,575	
106		Storm Damage - Vault Repairs, Dosing Pump, Pressure Regulators				32,921	32,921	32,921	32,921	
107	6035L	M & R - Leak Repairs			7,364	7,585	7,585	7,585	7,585	
108	6035R	M & R - Road Repairs			41,751	70,000	70,000	70,000	70,000	
109	6035V	M & R - Valve Repairs			99	5,000	5,000	5,000	5,000	
110	6036	Maintenance & Repairs - Emergency Events	0	34,838	10,300	10,609	10,609	10,609	10,609	
111	6037	Maintenance & Repairs - SCADA	28,797	32,869	1,942	38,700	38,700	38,700	38,700	
112	6040	Maintenance & Repairs - Equipment	73	107	1,000	1,030	1,030	1,030	1,030	
113	6041L	Maintenance & Repairs - Vehicles Licenses	4,753	8,814	3,294	3,393	3,393	3,393	3,393	
114	6041N	Maint. & Repairs - Vehicles Non-Licensed	2,175	4,419	268	276	276	276	276	
115	6044	Computer/Copier/Printer Services	564	0	866	892	892	892	892	
116	6045	Computer/Copier/Printer Goods	3,560	536	3,793	4,700	4,700	4,700	4,700	
117		Reporting Software (Plan-It, Mapping)		263	2,060	2,122	2,122	2,122	2,122	
118		Replace 1 Computers		4,379	5,150	1,500	1,500	1,500	1,500	
119	6048	Security & Safety	1,466	0	1,697	1,748	1,748	1,748	1,748	
120	6050	Office Supplies	515	496	971	1,001	1,001	1,001	1,001	
121	6051	Printing & Shipping	9,113	5,886	6,448	6,642	6,642	6,642	6,642	
122	6052	Bank Charges	0	0	0	0	0	0	0	
123	6053	Printing/Forms	3,064	3,144	4,167	4,292	4,292	4,292	4,292	
124	6054	Membership Dues, Publications/Books	3,303	4,988	5,106	5,259	5,259	5,259	5,259	
125	6055	Government Fees & Licenses	29,045	28,562	32,599	33,577	33,577	33,577	33,577	




A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b> 3%								
2									
3									
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		2021/2022	
5		WATER DEPARTMENT - 11		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
126	6059	Bad Debt Expense		(8)	2	(1)		0	
127	6060C	Utilities - Cell Phone		2,085	1,948	2,649		2,728	
128	6060E	Utilities - Electricity		132,809	129,509	145,277		149,635	
129	6060G	Utilities - Gas		0	0	0		0	
130	6060I	Utilities - Internet		4,067	4,908	5,543		5,710	
131	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		4,755	5,578	5,484		5,649	
132	6060S	Utilities - Sewer		1,196	2,980	2,024		2,084	
133	6060W	Utilities - Water		0	0	0		0	
134	6063	M & R Communications Equipment		0	17,336	6,518		6,714	
135		Undergrounding of Comm Lines - New Request						12,000	
136	6078	Land Lease - Well Site		40,150	41,504	42,127		44,013	
137	6080E	Professional Services - Engineering		0	0	0		0	
138	6080E	Urban Water Mgmt Plan			3,359	71,729		73,881	
139	6080G	Professional Services - GIS Development		1,712	8,532	6,480		6,674	
140	6080K	Professional Services - District Counsel		0	0	0		0	
141	6080L	Land Conservancy - Lot Inventory, Etc.		2,655	0	0		0	
142	6080M	Professional Services - Misc./Other		6,871	7,649	17,182		17,698	
143		Water Use Efficiency Plan Update		0	0	10,000		17,500	
144		Water Audit Tool & Training - New Request		0	0	0		5,000	
145		Retrofit Saturation Survey - New Request		0	0	0		2,500	
146		Instream Flow Study - New Request		0	0	0		75,000	
147	6080T	Professional Services - Temporary		0	701	5,006		5,000	
148	6080V	Voluntary Lot Merger Program		6,418	3,311	3,590		3,697	
149	6086	Outside Services		0	0	0		0	
150	6089	Emergency Medical Supplies		89	0	92		95	
151	6090	Department Operating Supplies		12,137	27,614	20,180		20,785	
152	6090B	Sensor Cleaning		0	0	0		0	
153	6091	Lab Tests		11,753	12,383	12,128		12,492	

A	B	C	D	H	I	J	K	L	M
1	2	3	4	5	6	7	8	9	10
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET				
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>									
3%									
154	6091B	Operating Supplies	1,746	1,150	80	82			
155	6091C	Operating Supplies - Chemicals	0	0	9,288	9,567			
156	6091G	Calibration	1,500	9,197	9,379	9,660			
157	6091H	Lab Testing	0	0	0	0			
158	6092	Lab Supplies	0	1,929	2,649	2,728			
159	6093	Small Tools and Equipment	5,456	2,864	2,445	2,518			
160	6094	Clothing and Uniform	3,811	1,867	572	589			
161	6095	Office Furniture		3,021	1,000	1,030			
162	6096	Fuel - Gas and Diesel	11,224	13,214	13,816	14,231			
163	6115	Meeting Expenses	242	192	124	128			
164	6120E	Travel, Training, Seminars-Employees,	3,994	6,049	3,843	8,000			
165	6125	Employee Recruitment	2,693	1,909	138	142			
166	6610	Retrofit Program	0	17	1,000	0			
167	6611	Rebate Program - Cisterns, Toilets, Washers	0	7,500	12,500	12,500			
168	6011	Rebate Program - Grant Offset			7,500	7,500			
177		<b>Total Services &amp; Supplies</b>	<b>\$465,918</b>	<b>\$601,088</b>	<b>\$702,101</b>	<b>\$931,197</b>			
178		<b>CAPITAL OUTLAY</b>							
181	6170	Capital Assets	0						
182		Replace 2005 F150 Truck		0	35,000	0			
183		Security Improvements @ WTP		0	0	0			
184	6170	Trailer-Mounted Vacuum Exactor	46,169	0	0				
185	6170	Air Compressor & Jack Hammer	22,557	0	0				
186	6170	Dump Truck Replacement (Ford F-650)	74,871	0	0				
187	6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	2,241	2,230	215,527	0			
188	6170	Replacement of Leimert Service Lines	0	0	0				
189	6170	Water Meter Replacement/Upgrade	0	500	332,500	97,000			
192	6170	Rodeo Grounds Pump Station Replacement	0	0	0	0			


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>							
2		<b>FUND LEVEL ANALYSIS</b>							
3		<b>WATER FUND - 11, DEPARTMENT - 11</b>							
4		3%							
5	<b>ACCOUNT</b>	<b>WATER FUND</b>	<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>2021/2022</b>			
6	<b>NO.</b>	<b>WATER DEPARTMENT - 11</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>			
7						<b>BUDGET</b>			
193	6170	SCADA System - L/T Water Portion	23,492	25,965	0	0	0	0	
195	6170	SCADA System		0	0	0	0	0	
198		SCADA System - Phase II			240,351			9,649	
199	6170	Generator		50,449	0	0	0	0	
200	6170	Pump Replacement		19,126	0	0	0	0	
201	6170	Water Conservation Database			10,000	0	0	0	
202	6170	Rodeo Grounds Pump Station - Design/Permitting			62,000	0	0	0	
203	6170	Stuart St Tank Rehabilitation						458,000	
204		SS2 Electrical Panel Upgrade						15,000	
205		Cover for Sheltering of Equipment						15,000	
206		Modular Office Building for Plant						10,000	
210		<b>Total Capital Outlay</b>	<b>\$169,330</b>	<b>\$98,269</b>	<b>\$895,378</b>			<b>\$604,649</b>	
211		<b>DEBT SERVICE</b>							
212	6180J	Loan Principal-Ford F-250	8,659	8,726	9,158	0	0	0	
213	6180H	Interest Expense	1,031	885	453	0	0	0	
214	6180J	Loan Principal-City National Bank	0	0	0	0	0	0	
215	6180H	Interest Expense	0	0	0	0	0	0	
216	6180J	Loan Principal-Muni Fin Ford Dump Trk	0	13,754	14,339	14,948	14,948	14,948	
217	6180H	Interest Expense - Muni Fin Ford Dump Trk	0	3,182	2,597	1,988	1,988	1,988	
219		<b>Total Debt Service</b>	<b>\$9,690</b>	<b>\$26,547</b>	<b>\$26,548</b>			<b>\$16,936</b>	
220		<b>ADMINISTRATIVE COST ALLOCATION</b>							
221		Administrative Cost Allocation - Water Fund	585,742	584,105	664,980	660,103	660,103	660,103	
222		Administrative Cost Allocation - WRF Fund		281,772	319,071	316,818	316,818	316,818	
223		Administrative Cost Allocation - WRF-C Fund		93,924	106,357	105,606	105,606	105,606	
226		<b>Total Administrative Cost Allocation</b>	<b>\$585,742</b>	<b>\$959,801</b>	<b>\$1,090,408</b>			<b>\$1,082,527</b>	
227		<b>Total Expenditures</b>	<b>\$1,975,864</b>	<b>\$2,454,644</b>	<b>\$3,661,399</b>			<b>\$3,617,191</b>	

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WATER FUND - 11, DEPARTMENT - 11							3%
4	ACCOUNT NO.	WATER FUND	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5		WATER DEPARTMENT - 11							
6									
7									
228		<b>OPERATING SURPLUS/(DEFICIT)</b>	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
229		<b>TRANSFERS &amp; ENCUMBRANCES</b>							
230		Transfers In - From General Fund	0						
231	01 4625	(Transfers Out)	0						
232		Encumbrances - Sources of Funding	(175,965)	(653,107)					
233		Encumbrances - (Designated Funds)	0	123,724	653,107				
234									
235									
236		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	(\$175,965)	(\$529,383)	\$653,107	\$0			
237		<b>RESERVES</b>							
238		Use of Reserves	0						
239		(Additions to Reserves - Vehicle Repl)	0	0	0				
240		Other Adjustments	0						
241									
242		<b>RESERVES - INCREASE / (DECREASE)</b>	\$0	\$0	\$0	\$0			
243		<b>NET BUDGETARY SOURCES/USES</b>	\$1,027,305	\$421,859	\$597,934	\$3,559			
244									
245		<b>RESERVES</b>							
246		Beginning Reserves							
247		Operating Surplus / (Deficit)	\$1,203,270	\$951,242	(\$55,173)	\$3,559			
248		Transfers & Encumbrances	(\$175,965)	(\$529,383)	\$653,107	\$0			
249		<b>ENDING RESERVES</b>	\$1,027,305	\$421,859	\$597,934	\$3,559			
250									


WATER FUND  
WRF OPERATIONS – 39  
WRF CAPITAL - 40


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								
4	ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
8	SOURCES OF FUNDS								
9									
10	Revenues		\$1,024,481	\$1,225,528	\$1,302,347	\$1,327,180			
11	Other Sources of Funds		\$0	\$0	\$0	\$0			
12	Total Sources of Funds		\$1,024,481	\$1,225,528	\$1,302,347	\$1,327,180			
13	USES OF FUNDS								
14									
15									
16	Salaries & Wages		\$86,454	\$79,444	\$132,411	\$129,161			
17	Benefits		\$38,650	\$48,881	\$63,908	\$68,501			
18	Personnel Services		\$125,104	\$128,325	\$196,319	\$197,662			
19	Services & Supplies		\$221,401	\$141,143	\$128,355	\$180,115			
20	Capital Outlay		\$29,802	\$65,100	\$0	\$0			
21	Debt Service		\$659,424	\$659,426	\$659,426	\$659,425			
22	Administrative Cost Allocation		\$298,221	\$0	\$0	\$0			
23	Total Expenditures		\$1,333,951	\$993,995	\$984,099	\$1,037,202			
24	OPERATING SURPLUS/(DEFICIT)								
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40	RESERVES								
41									
42	Beginning Reserves		\$0	\$0	\$0	\$0			
43	Operating Surplus / (Deficit)		(\$309,470)	\$231,533	\$318,248	(\$243,022)			
44	Transfers & Encumbrances		(\$5,198)	\$5,198	\$0	\$0			
45	ENDING RESERVES		(\$314,668)	\$236,731	\$318,248	(\$243,022)			


	B	C	D	H	I	J	K	L	M
1									
2	CAMBRIA COMMUNITY SERVICES DISTRICT								
3	FUND LEVEL ANALYSIS								
4	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								
5	3%								
4	ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021		2021/2022 PROPOSED BUDGET	
6									
7									
8	<b>SOURCES OF FUNDS</b>								
9	<b>REVENUES</b>								
10	39 4041	WRF Water Base		310,624	493,430	488,167		513,000	
11	39 4042	WRF Base Vac		27,550	0	0			
12	39 4043	WRF Base Com Ld		23,613	0	0			
13	39 4044	WRF Base Com Wt		48,642	0	0			
14	39 4051	WRF Water Usage		327,607	731,745	808,000		808,000	
15	39 4052	WRF Use Vac Rnt		28,112	0	0			
16	39 4053	WRF Use Com Ld		154,475	0	0			
17	39 4054	WRF Use Com Wtr		102,277	0	0			
22	39 4061	WRF Facil Resd		0					
23	39 4062	WRF Facil Vac R		0					
24	39 4063	WRF Facil Cm Ld		0					
25	39 4064	WRF Facil Cm Wt		0					
26	39 4200	Interest Income		1,582	353	6,180		6,180	
37		<b>Total Revenues</b>		<b>\$1,024,481</b>	<b>\$1,225,528</b>	<b>\$1,302,347</b>		<b>\$1,327,180</b>	
38	<b>OTHER SOURCES OF FUNDS</b>								
44	39 4620	Grant Revenue - Capital		0					
46		<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
47		<b>Total Sources of Funds</b>		<b>\$1,024,481</b>	<b>\$1,225,528</b>	<b>\$1,302,347</b>		<b>\$1,327,180</b>	


	B	C	D	H	I	J	K	L	M
1									
2	CAMBRIA COMMUNITY SERVICES DISTRICT								
3	FUND LEVEL ANALYSIS								
4	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								
5	3%								
4	ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	2021/2022 PROPOSED BUDGET			
5									
6									
7									
48	<b>USES OF FUNDS</b>								
50	<b>SALARIES &amp; WAGES</b>								
51	5000	Salary & Wages	69,655	71,016	128,411	128,161			
52	5010	Overtime	3,202	2,069	4,000	1,000			
53	5020	Standby	20	0	0	0			
54	5040	Sick/Vacation Pay	10,110	3,300	0	0			
55	5050	Holiday Pay	3,467	3,059	0	0			
59		<b>Total Salaries &amp; Wages</b>	<b>\$86,454</b>	<b>\$79,444</b>	<b>\$132,411</b>	<b>\$129,161</b>			
60	<b>BENEFITS</b>								
61	5101	Uniform Allowance	434	80	0	0			
62	5102	Dental Insurance	2,971	1,414	1,369	1,369			
63	5103	Medical Insurance	12,931	11,818	15,646	15,718			
64	5105	Life Insurance	84	87	171	171			
65	5106	FICA	4,980	4,939	8,164	7,963			
66	5107	Medicare	1,247	1,155	1,954	1,907			
67	5108	Workers Compensation	1,288	1,006	4,473	4,469			
68	5109	PERS - Retirement	13,167	26,330	28,249	33,022			
69	5120	Other Employee Benefits	1,142	1,354	2,335	2,335			
70	5122	Medical Reimbursements - HRA	406	699	1,547	1,547			
75		<b>Total Benefits</b>	<b>\$38,650</b>	<b>\$48,881</b>	<b>\$63,908</b>	<b>\$68,501</b>			
76		<b>Total Personnel Services</b>	<b>\$125,104</b>	<b>\$128,325</b>	<b>\$196,319</b>	<b>\$197,662</b>			
77	<b>SERVICES &amp; SUPPLIES</b>								
78	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0	0			
79	6031G	Maintenance & Repairs - Generators	0	0	0	0			





	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> 3%								
2	<b>WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b>								
3									
4	<b>WATER FUND</b>								
5	<b>WRF DEPARTMENT - 25</b>								
6									
7									
	<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>ACTUAL FY 2018/2019</b>	<b>(unaudited) ACTUAL FY 2019/2020</b>	<b>ESTIMATED FY 2020/2021</b>	<b>2021/2022 PROPOSED BUDGET</b>			
80	6031Z	Maintenance	10,129	0	74	76			
81	6031	Off-Hauling RO Brine	0	0	0	0			
82	6033B	Maintenance & Repairs - Buildings	570	0	6,067	6,249			
83	6033G	Maintenance & Repairs - Grounds	2,115	599	1,171	1,206			
84	6033G	Replace Analyzers (2)		0	0	0			
85		Maintenance & Repairs - Grounds			3,000	3,090			
86	6033G	Pickling Filters for Preservation		59,639	0	0			
87	6036	Maintenance & Repairs- Emergency	20,437	4,150	4,275	4,403			
88	6041L	Maintenance & Repairs - Vehicles Licenses	217	500	136	140			
89	6044	Comp/Copier/Printer Services	167	1,048	1,079	1,112			
90	6051	Postage & Shipping	1,612	0	0	0			
91	6055	Government Fees & Licenses	41,316	30,739	31,661	32,611			
92	6060C	Utilities - Cell Phone	324	1,079	1,040	1,071			
93	6060E	Utilities - Electricity	14,050	7,830	9,229	9,506			
94	6060P	Utilities - Phone	0	0	0	0			
95	6070	Equipment Rent	21,840	5,261	0	0			
96	6070	Reduce Tank Rental to 3 Months		0	0	0			
97	6080K	Professional Services - District Counsel	0	0	0	0			
98	6080L	Professional Services - Legal	0	0	0	0			
99	6080M	Professional Services - Misc./Other	8,460	12,214	6,667	6,867			
100		Reverse Osmosis Filtration Audit - New Request	0	0	0	12,000			
101	6080T	Professional Services - Temporary	0	0	5,006	5,157			
102	6086	Outside Services	18	0	0	0			
103	6090	Department Operating Supplies	1,895	654	2,760	2,843			
104		Chemicals for Media Preservation - New Request	0	0	0	7,000			
105		Analytic Device Repairs/Replacement - New Request	0	0	0	15,000			
106	6090B	Sensor Cleaning	0	0	0	0			
107	6091	Lab Tests	10,891	270	10,300	10,609			


	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>								
2	<b>FUND LEVEL ANALYSIS</b>								
3	<b>WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b> <span style="float: right;">3%</span>								
4	<b>WATER FUND</b>								
5	<b>WRF DEPARTMENT - 25</b>								
6	<b>ACCOUNT NO.</b>	<b>ACTUAL FY 2018/2019</b>	<b>(unaudited) ACTUAL FY 2019/2020</b>	<b>ESTIMATED FY 2020/2021</b>	<b>2021/2022 PROPOSED BUDGET</b>				
7									
108	6091B	473	162	22	23				
	Operating Supplies								
109	6091C	473	162	1,387	1,429				
	Operating Supplies - Chemicals								
110	6091E	0	12,120	42,467	50,000				
	Baseline Biological Monitoring AMP								
111	6091F	6,000	0	0	6,000				
	Remote Monitoring								
112	6091G	0	0	0	0				
	Calibration								
113	6091H	0	0	0	0				
	Lab Testing								
114	6092	1,981	0	0	0				
	Lab Supplies								
115		0	0	0	1,650				
	Silt Density Index Testing Equipment - New Request								
116	6094	70	0	0	0				
	Clothing and Uniform								
117	6095		1,159	0	0				
	Office Furniture								
118	6096	4,153	3,190	1,934	1,992				
	Fuel - Gas and Diesel								
119	6115	0	0	0	0				
	Meeting Expense								
120	6120E	454	368	0	0				
	Travel, Training, Seminars - Employees								
121	6125	0	0	78	80				
	Employee Recruitment								
122	6195	2,106	0	0	0				
	Vehicles								
123	6829D	71,649	0	0	0				
	Performance Bonds								
124	6829M	0	0	0	0				
	Financial Services								
125	6829S	0	0	0	0				
	EWS Environmental								
160		<b>\$221,401</b>	<b>\$141,143</b>	<b>\$128,355</b>	<b>\$180,115</b>				
	<b>Total Services &amp; Supplies</b>								
161									
	<b>CAPITAL OUTLAY</b>								
162	6170E	29,802	65,100	0	0				
	Impoundment Basin								
163		0			0				
	Capital Assets								
170		<b>\$29,802</b>	<b>\$65,100</b>	<b>\$0</b>	<b>\$0</b>				
	<b>Total Capital Outlay</b>								
171									
	<b>DEBT SERVICE</b>								
172	6195	0		0	0				
	Vehicle								


	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>							
2		<b>WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b>							3%
3									
4		<b>WATER FUND</b>							<b>2021/2022</b>
5	<b>ACCOUNT</b>	<b>WRF DEPARTMENT - 25</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>			<b>PROPOSED</b>
6	<b>NO.</b>			<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>			<b>BUDGET</b>
7									
173	6180P			340,465	354,604	369,327			384,662
174	6180I			318,959	304,822	290,099			274,763
175									
177				\$659,424	\$659,426	659,426			659,425
178									
179				298,221	0	0			0
180									
181				\$298,221	\$0	\$0			\$0
182				\$1,333,951	\$993,995	\$984,099			\$1,037,202

B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b>							3%
2								
3								
4	<b>WATER FUND</b> <b>WRF DEPARTMENT - 25</b>		<b>ACTUAL</b> <b>FY 2018/2019</b>	<b>(unaudited)</b> <b>ACTUAL</b> <b>FY 2019/2020</b>	<b>ESTIMATED</b> <b>FY 2020/2021</b>	<b>2021/2022</b> <b>PROPOSED</b> <b>BUDGET</b>		
5	<b>ACCOUNT</b>							
6	<b>NO.</b>							
7								
183								
184		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$309,470)</b>	<b>\$231,533</b>	<b>\$318,248</b>	<b>\$289,978</b>		
185		<b>TRANSFERS &amp; ENCUMBRANCES</b>						
186	01 4625	Transfers In - From General Fund	0					
187		(Transfers Out)	0					
188		Encumbrances - Sources of Funding	(5,198)					
189		Encumbrances - (Designated Funds)	0	5,198	0			
190								
191		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$5,198)</b>	<b>\$5,198</b>	<b>\$0</b>	<b>\$0</b>		
192		<b>RESERVES</b>						
193		Use of Reserves	0					
194		(Additions to Reserves - 2 Month Operations)	0	(173,000)	(180,000)	(180,000)		
195		2 Mo Ops, Not used FY 19/20, move to FY 20/21	(173,000)	173,000	(173,000)	0		
196		2 Mo Ops, Not used FY 20/21, move to FY 21/22			353,000	(353,000)		
197								
198		<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$173,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$533,000)</b>		
199		<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$487,668)</b>	<b>\$236,731</b>	<b>\$318,248</b>	<b>(\$243,022)</b>		
200								
201		<b>RESERVES</b>						
202		Beginning Reserves						
203		Operating Surplus / (Deficit)	(\$309,470)	\$231,533	\$318,248	(\$243,022)		
204		Transfers & Encumbrances	(\$5,198)	\$5,198	\$0	\$0		
205		<b>ENDING RESERVES</b>	<b>(\$314,668)</b>	<b>\$236,731</b>	<b>\$318,248</b>	<b>(\$243,022)</b>		

A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</b>							
2		<b>WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>							
3									
4	ACCOUNT NO.	WATER FUND	(unaudited)	ESTIMATED	2021/2022				
5		WRF CAPITAL DEPARTMENT - 30	FY 2019/2020	FY 2020/2021	PROPOSED				
6			FY 2018/2019	FY 2019/2020	BUDGET				
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Revenues	\$68,706	\$1,750,000	\$0				
11		Other Sources of Funds	\$0	\$0	\$0				
12		Total Sources of Funds	\$68,706	\$1,750,000	\$0				
13		<b>USES OF FUNDS</b>							
14									
16		Salaries & Wages	\$0	\$0	\$0				
17		Benefits	\$0	\$0	\$0				
18		Personnel Services	\$0	\$0	\$0				
19		Services & Supplies	\$0	\$0	\$0				
20		Capital Outlay	\$137,878	\$230,905	\$200,000				
21		Debt Service	\$0	\$0	\$0				
22		Administrative Cost Allocation	\$89,162	\$0	\$0				
23		Total Expenditures	\$227,040	\$230,905	\$200,000				
24		<b>OPERATING SURPLUS/(DEFICIT)</b>							
39			(\$158,334)	\$1,519,095	(\$200,000)				
40		<b>RESERVES</b>							
41		Beginning Reserves	\$0	\$0	\$0				
42		Operating Surplus / (Deficit)	(\$158,334)	\$1,519,095	(\$200,000)				
43		Transfers & Encumbrances	(\$95,439)	\$105,858	\$0				
44		<b>ENDING RESERVES</b>	<b>(\$253,773)</b>	<b>\$1,624,953</b>	<b>(\$200,000)</b>				
45									


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>							
2		<b>FUND LEVEL ANALYSIS</b>							
3		<b>WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>							
4	<b>ACCOUNT NO.</b>	<b>WATER FUND</b>	<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>2021/2022</b>			
5		<b>WRF CAPITAL DEPARTMENT - 30</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>			
6						<b>BUDGET</b>			
8		<b>SOURCES OF FUNDS</b>							
9		<b>REVENUES</b>							
10	4390	Miscellaneous Revenue	68,706	0	0				
11	4703	Settlement Proceeds			1,750,000				
33		<b>Total Revenues</b>	<b>\$68,706</b>	<b>\$0</b>	<b>\$1,750,000</b>	<b>\$0</b>			
34		<b>OTHER SOURCES OF FUNDS</b>							
35			0						
42		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
43		<b>Total Sources of Funds</b>	<b>\$68,706</b>	<b>\$0</b>	<b>\$1,750,000</b>	<b>\$0</b>			
44		<b>USES OF FUNDS</b>							
46		<b>SALARIES &amp; WAGES</b>							
47			0						
54		<b>Total Salaries &amp; Wages</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
55		<b>BENEFITS</b>							
56			0						
70		<b>Total Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
71		<b>Total Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
72		<b>SERVICES &amp; SUPPLIES</b>							
73			0						
134		<b>Total Services &amp; Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>								
2									
3									
4									
5									
6									
7									
	<b>ACCOUNT NO.</b>	<b>WATER FUND WRF CAPITAL DEPARTMENT - 30</b>	<b>ACTUAL FY 2018/2019</b>	<b>(unaudited) ACTUAL FY 2019/2020</b>	<b>ESTIMATED FY 2020/2021</b>	<b>2021/2022 PROPOSED BUDGET</b>			
135		<b>CAPITAL OUTLAY</b>							
136									
137	6170	Interim SWF AWTP Off-Hauling Facilities	0	0	0	0			0
138	6170	Impoundment Basin Design Evaluation	6,639	444	4,802	0			0
139	40-1829C-30	CIP Brackish Environmental	6,728	0	0	0			0
140	40-1829I-30	CIP Brackish Legal	100,941	138,608	49,289	0			0
141	40-1829K-30	CIP SWF Public Outreach	2,333	0	0	0			0
142	6910	Section 7 ESA Consultation	21,236	31,281	80,592	0			0
149	6170	Off Hauling / Secondary Containment	0	0	0	0			0
150	6170	Increase in Off Hauling Estimate	0	0	0	0			0
151	6170	Tank Purchase	0	27,563	0	0			0
152	6170	Urban Water Mgmt Plan Update - CDP Portion	0	4,439	96,221	0			0
153	6170	Trailer Fill Station (Tanks, Piping, Spill Containment & Pad)	0	0	0	200,000			200,000
154									
157		<b>Total Capital Outlay</b>	<b>\$137,878</b>	<b>\$202,335</b>	<b>\$230,905</b>	<b>\$200,000</b>			
158		<b>DEBT SERVICE</b>							
159			0						
160									
162		<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>
163		<b>ADMINISTRATIVE COST ALLOCATION</b>							
164		Administrative Cost Allocation - See Water Fund	89,162	0	0	0			0
165									
166		<b>Total Administrative Cost Allocation</b>	<b>\$89,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>
167		<b>Total Expenditures</b>	<b>\$227,040</b>	<b>\$202,335</b>	<b>\$230,905</b>	<b>\$200,000</b>			<b>\$200,000</b>


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>								
2									
3									
4	<b>ACCOUNT NO.</b>	<b>WATER FUND</b>	<b>ACTUAL</b>	<b>(unaudited) ACTUAL</b>	<b>ESTIMATED</b>	<b>2021/2022</b>			
5		<b>WRF CAPITAL DEPARTMENT - 30</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>			
6						<b>BUDGET</b>			
168									
169		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$158,334)</b>	<b>(\$202,335)</b>	<b>\$1,519,095</b>	<b>(\$200,000)</b>			
170		<b>TRANSFERS &amp; ENCUMBRANCES</b>							
171	01 4625	Transfers In - From General Fund	0						
172		(Transfers Out)	0						
173		Encumbrances - Sources of Funding	(95,439)	(105,858)					
174		Encumbrances - (Designated Funds)	0	88,510	105,858				
175									
176		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$95,439)</b>	<b>(\$17,348)</b>	<b>\$105,858</b>	<b>\$0</b>			
177		<b>RESERVES</b>							
178		Use of Reserves	0	0					
179		(Additions to Reserves)	0	0					
180		Other Adjustments	0	0					
181									
182		<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
183		<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$253,773)</b>	<b>(\$219,682)</b>	<b>\$1,624,953</b>	<b>(\$200,000)</b>			
184									
185		<b>RESERVES</b>							
186		Beginning Reserves							
187		Operating Surplus / (Deficit)	(158,334)	(202,335)	1,519,095	(200,000)			
188		Transfers & Encumbrances	(95,439)	(17,348)	105,858	\$0			
189		<b>ENDING RESERVES</b>	<b>(\$253,773)</b>	<b>(\$219,682)</b>	<b>\$1,624,953</b>	<b>(\$200,000)</b>			





WASTEWATER FUND  
WASTEWATER DEPARTMENT – 12


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		2021/2022	
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
8		<b>SOURCES OF FUNDS</b>							
9									
10		Revenues	\$2,474,021	\$2,992,124	\$3,322,082	\$3,380,915			
11		Other Sources of Funds	\$56,540	\$0	\$0	\$0			
12		<b>Total Sources of Funds</b>	<b>\$2,530,561</b>	<b>\$2,992,124</b>	<b>\$3,322,082</b>	<b>\$3,380,915</b>			
13		<b>USES OF FUNDS</b>							
14									
15									
16		Salaries & Wages	\$436,297	\$503,699	\$701,995	\$704,646			
17		Benefits	\$256,275	\$329,491	\$432,848	\$462,339			
18		Personnel Services	\$692,572	\$833,190	\$1,134,843	\$1,166,985			
19		Services & Supplies	\$632,886	\$705,260	\$739,844	\$920,512			
20		Capital Outlay	\$277,551	\$329,648	\$104,875	\$750,019			
21		Debt Service	\$191,860	\$189,945	\$355,907	\$358,514			
22		Administrative Cost Allocation	\$517,687	\$500,769	\$576,633	\$572,199			
23		<b>Total Expenditures</b>	<b>\$2,312,555</b>	<b>\$2,558,811</b>	<b>\$2,912,101</b>	<b>\$3,768,229</b>			
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$218,005</b>	<b>\$433,314</b>	<b>\$409,981</b>	<b>(\$387,314)</b>			
39									
40		<b>RESERVES</b>							
41		Beginning Reserves	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	\$218,005	\$433,314	\$409,981	(\$387,314)			
43		Transfers & Encumbrances	\$0	(\$45,617)	\$89,875	\$0			
44		<b>ENDING RESERVES</b>	<b>\$218,005</b>	<b>\$387,697</b>	<b>\$499,856</b>	<b>(\$387,314)</b>			
45									


A	B	C	D	H	I	J	K	L	M
1		<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							3%
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ESTIMATED FY 2020/2021	FY 2021/2022		
5		WASTEWATER DEPARTMENT - 12					PROPOSED	BUDGET	
6									
7									
8	<b>SOURCES OF FUNDS</b>								
9	<b>REVENUES</b>								
10	12 4000	Service Sales		\$2,360,009	\$2,851,825	\$3,112,167		\$3,171,000	
11	12 4200	Interest Income		\$4,000	\$0	\$4,000		\$4,000	
12	12 4311	County Administrative Fee		(\$8,085)	(\$7,705)	(\$8,085)		(\$8,085)	
13	12 4360	Standby Availability Charges		\$115,517	\$115,547	\$119,000		\$119,000	
14	12 4390	Miscellaneous Revenue		\$2,580	\$7,342	\$70,000		\$70,000	
31	12 4310	Property Taxes - Low Income Reduction Offset		\$0	\$25,116	\$25,000		\$25,000	
32				\$0					
33									
34		<b>Total Revenues</b>		<b>\$2,474,021</b>	<b>\$2,992,124</b>	<b>\$3,322,082</b>		<b>\$3,380,915</b>	
35	<b>OTHER SOURCES OF FUNDS</b>								
41	12 4397	Loan Proceeds - Crane Truck		\$56,540	0	0			
42				\$0					
43		<b>Total Other Sources of Funds</b>		<b>\$56,540</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	
44		<b>Total Sources of Funds</b>		<b>\$2,530,561</b>	<b>\$2,992,124</b>	<b>\$3,322,082</b>		<b>\$3,380,915</b>	
45	<b>USES OF FUNDS</b>								
47	<b>SALARIES &amp; WAGES</b>								
48	5000	Salary & Wages		\$339,611	402,821	656,843		\$661,396	
49	5010	Overtime		\$26,195	39,710	26,902		\$25,000	
50	5020	Standby		\$18,100	18,400	18,250		\$18,250	
51	5040	Sick/Vacation Pay		\$34,680	21,776	0		\$0	
52	5050	Holiday Pay		\$17,711	20,992	0		\$0	

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>								
2									
3									
4	<b>ACCOUNT</b>	<b>WASTEWATER FUND</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>FY 2021/2022</b>			
5	<b>NO.</b>	<b>WASTEWATER DEPARTMENT - 12</b>	<b>FY 2018/2019</b>	<b>(unaudited)</b> <b>ACTUAL</b> <b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>BUDGET</b>			
6									
7									
55		<b>Total Salaries &amp; Wages</b>	<b>\$436,297</b>	<b>\$503,699</b>	<b>\$701,995</b>	<b>\$704,646</b>			
56		<b>BENEFITS</b>							
57	5101	Uniform Allowance	\$1,600	2,000	2,800	\$2,400			
58	5102	Dental Insurance	\$7,265	10,299	13,246	\$13,253			
59	5103	Medical Insurance	\$58,870	81,240	110,573	\$102,428			
60	5105	Life Insurance	\$492	626	1,151	\$1,151			
61	5106	FICA	\$26,214	32,377	42,378	\$42,474			
62	5107	Medicare	\$6,213	7,572	10,276	\$10,299			
63	5108	Workers Compensation	\$14,685	21,363	41,829	\$42,021			
64	5109	PERS - Retirement	\$79,849	112,145	142,445	\$180,339			
65	5112	Unemployment Insurance	\$6,751	0	0	\$0			
66	5120	Other Employee Benefits	\$1,127	2,050	6,215	\$6,215			
67	5121	Retirees Health	\$44,186	47,990	48,148	\$46,172			
68	5122	Medical Reimbursements - HRA	\$9,024	11,829	13,787	\$15,587			
72		<b>Total Benefits</b>	<b>\$256,275</b>	<b>\$329,491</b>	<b>\$432,848</b>	<b>\$462,339</b>			
73		<b>Total Personnel Services</b>	<b>\$692,572</b>	<b>\$833,190</b>	<b>\$1,134,843</b>	<b>\$1,166,985</b>			
74		<b>SERVICES &amp; SUPPLIES</b>							
75	6010	Ads - Legal/Other	\$542	\$172	\$0	\$0			
76	6011	Public Information - General	\$0	\$0	\$0	\$0			
77		Mailer-What Not to Flush (Move to FY21/22)	\$0	\$0	\$0	\$1,000			
78	6030	Insurance	\$0	\$0	\$0	\$0			
79	6031Z	Maintenance	\$0	\$0	\$0	\$0			
80	6032C	M & R WW Collection System	\$448	\$6,414	\$16,932	\$17,440			
81	6032D	M & R WW - Disposal Effluent	\$0	\$9,626	\$8,333	\$13,220			


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>	<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							3%
2		<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
3		<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
4	<b>ACCOUNT NO.</b>	<b>WASTEWATER FUND</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>FY 2021/2022</b>		
5		<b>WASTEWATER DEPARTMENT - 12</b>		<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>		
6				<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>BUDGET</b>		
7									
82	6032E	M & R WW - Easements		\$0	\$0	\$0		\$0	\$0
83	6032G	M & R Wastewater Generators		\$6,358	\$16,390	\$1,338		\$19,000	\$19,000
84	6032L	M & R Wastewater Lift Stations		\$34,263	\$18,915	\$11,292		\$12,400	\$12,400
85	6032M	M & R-WW Manhole Raising(Cord Paving)		\$10,848	\$40,952	\$42,078		\$43,340	\$43,340
86	6032P	M & R- Pumps		\$0	\$0	\$0		\$0	\$0
87	6032S	M & R- WW Disposal of Sludge		\$89,866	\$81,556	\$79,874		\$82,270	\$82,270
88	6032T	M & R-Wastewater Treatment Plant		\$43,385	\$25,894	\$35,970		\$37,049	\$37,049
89	6032T	M & R - Equipment & Motor Repairs ( New Request)						\$45,000	\$45,000
90	6033B	Maintenance & Repairs - Buildings		\$8,527	\$13,530	\$6,248		\$6,435	\$6,435
91		Maintenance & Repairs - Paint Building			\$2,700	\$20,000		\$0	\$0
92		M & R - Lab Bldg Roof Repairs - New Request						\$40,000	\$40,000
93	6033G	Maintenance & Repairs - Grounds		\$1,420	\$3,874	\$10,239		\$5,000	\$5,000
94	6033Z	Maintenance & Repairs - Storm Damage				\$2,203		\$2,269	\$2,269
95	6035	Major Maintenance		\$0	\$0	\$0		\$0	\$0
96	6035R	Road Repairs - Due to Sewer Repairs - New Request			\$0	\$0		\$60,000	\$60,000
97	6035T	Major Maintenance-CCTV & Hydro Clean		\$0	\$0	\$0		\$0	\$0
98	6036	M & R- Emergency Events		\$0	\$0	\$0		\$0	\$0
99	6036T	Unplanned Maintenance		\$0	\$0	\$0		\$0	\$0
100	6037	M & R- SCADA		\$5,269	\$9,964	\$427		\$439	\$439
101		M&R - SCADA - Equipment				\$3,000		\$3,090	\$3,090
102	6040	M & R- Equipment		\$0	\$27	\$38		\$39	\$39
103	6041L	Maintenance & Repairs - Vehicles Licenses		\$3,467	\$5,571	\$4,912		\$5,059	\$5,059
104	6041N	Maint. & Repairs - Vehicles Non-Licensed		\$1,758	\$1,083	\$3,895		\$5,000	\$5,000
105	6041V	Maint. & Repairs - Vehicles - Vector		\$600	\$2,436	\$1,432		\$3,000	\$3,000
106	6044	Computer Services		\$362	\$290	\$649		\$669	\$669


A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>								
2									
3									
4	<b>ACCOUNT</b>	<b>WASTEWATER FUND</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>FY 2021/2022</b>		
5	<b>NO.</b>	<b>WASTEWATER DEPARTMENT - 12</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>	<b>BUDGET</b>		
6									
7									
107	6045	Computer/Copier/Printer Supplies/Maint.	\$3,329	\$722	\$4,844	\$4,989			
108	6045	Replace Computers (SCADA)	\$0	\$8,724	\$6,180	\$6,365			
109	6048	Security & Safety	\$4,709	\$5,708	\$1,688	\$1,739			
110	6050	Office Supplies	\$4,105	\$3,984	\$3,469	\$3,573			
111	6051	Printing & Shipping	\$8,757	\$5,953	\$6,122	\$6,305			
112	6052	Bank Services	\$0	\$0	\$0	\$0			
113	6053	Printing/Forms	\$2,093	\$3,089	\$2,936	\$3,024			
114	6054	Membership Dues, Publications/Books	\$156	\$949	\$1,696	\$1,747			
115	6055	Government Fees & Licenses	\$89,255	\$100,865	\$102,656	\$105,735			
116	6055	SWPPP Update		\$3,750	\$2,000	\$2,060			
117	6055	Haz-Com Update		\$1,000	\$2,000	\$2,060			
118	6055	Fuel Storage Emergency Response Update		\$0	\$0	\$0			
119	6055	Odor Control Update		\$1,000	\$1,000	\$1,000			
120	6055	Operation Maint & Mgmt Program Update		\$0	\$4,000	\$0			
121	6060C	Utilities - Cell Phone	\$2,071	\$2,119	\$2,961	\$3,050			
122	6060E	Utilities - Electricity	\$233,703	\$241,802	\$243,022	\$250,313			
123	6060G	Utilities - Gas	\$1,128	\$1,960	\$1,917	\$1,974			
124	6060I	Utilities - Internet	\$5,977	\$7,211	\$7,915	\$8,152			
125	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$7,913	\$7,587	\$7,439	\$7,663			
126	6060W	Utilities - Water	\$1,475	\$2,829	\$8,835	\$9,100			
127	6063	M & R Communications Equipment	\$0	\$0	\$0	\$0			
128	6070	Equipment Rental	\$0	\$492	\$1,030	\$1,061			
129	6080	Professional Services - Engineering	\$0	\$0	\$0	\$0			
130	6080G	Professional Services - GIS Development	\$3,432	\$4,660	\$6,400	\$6,592			
131	6080K	Professional Services - District Counsel	\$0	\$0	\$0	\$0			

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>	<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							3%
2		<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
3		<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
4	<b>ACCOUNT NO.</b>	<b>WASTEWATER FUND</b>		<b>ACTUAL</b>	<b>(unaudited)</b>	<b>ESTIMATED</b>	<b>FY 2021/2022</b>		
5		<b>WASTEWATER DEPARTMENT - 12</b>		<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED</b>		
6				<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>BUDGET</b>		
7									
132	6080L	Land Conservancy - Lot Inventory, Etc.		\$0	\$0	\$0	\$0		\$0
133	6080M	Professional Services - Misc./Other		\$5,616	\$7,445	\$3,539	\$3,645		\$3,645
134	6080T	Professional Services - Temporary		\$2,333	\$0	\$5,006	\$5,157		\$5,157
135	6086	Outside Services		\$2,333	\$0	\$0	\$0		\$0
136	6089	Emergency & Medical Supplies		\$65	\$0	\$0	\$0		\$0
137	6090	Department Operating Supplies		\$24	\$395	\$542	\$558		\$558
138	6091	Lab Tests		\$21,470	\$25,852	\$36,285	\$37,374		\$37,374
139		PFAS Sampling - New Request					\$10,000		\$10,000
140	6091C	Operating Supplies - Chemicals		\$2,333	\$0	\$6,615	\$6,813		\$6,813
141	6091H	Lab Testing		\$0	\$0	\$0	\$0		\$0
142	6092	Lab Supplies		\$3,047	\$3,134	\$4,591	\$4,728		\$4,728
143		PFAS Sampling Supplies - New Request					\$2,000		\$2,000
144	6093	Small Tools and Equipment		\$1,800	\$1,728	\$132	\$136		\$136
145	6094	Clothing and Uniform		\$1,714	\$3,052	\$2,060	\$2,122		\$2,122
146	6095	Office Furniture/Equipment		\$965	\$1,800	\$0	\$0		\$0
147	6096	Fuel - Gas and Diesel		\$10,513	\$12,358	\$12,983	\$13,372		\$13,372
148	6115	Meeting Expenses		\$212	\$192	\$118	\$122		\$122
149	6120D	Travel, Training, Seminars-Directors		\$0	\$0	\$0	\$0		\$0
150	6120E	Travel, Training, Seminars-Employees,		\$3,725	\$3,522	\$866	\$6,120		\$6,120
151	6124	Employee Recognition		\$0	\$0	\$0	\$0		\$0
152	6125	Employee Recruitment		\$1,523	\$1,983	\$138	\$142		\$142
153									
154									
155		<b>Total Services &amp; Supplies</b>		<b>\$632,886</b>	<b>\$705,260</b>	<b>\$739,844</b>	<b>\$920,512</b>		<b>\$920,512</b>
156		<b>CAPITAL OUTLAY</b>							
157				\$0	\$0	\$0	\$0		\$0
158									

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> 3%								
2	<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>								
3									
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		FY 2021/2022	
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
159		Security Improvements @ WWTP		0	0	15,000		\$0	
160		Replace 1996 F150 Rack Truck		0	24,193	0			
161	6170	Capital Assets		\$0	\$0	\$0			
162	6170F	WWTP Influent Screen Installation		\$157,555	\$0	\$0			
163	6170F	Hand Rails On Digesters		\$5,383	\$11,617	\$0			
164	6170F	Hand Rails on Main Walkway/Pump		\$42,840	\$0	\$0			
169	6170	LS A-1 Control Panel Upgrade		\$15,232	\$31,251	\$0			
170	6170	Crane Truck		\$56,540	\$0	\$0			
171									
172		<b>SST PG&amp;E Turnkey Project</b>							
173	6170	Wastewater SST - PG&E Turnkey		\$160,000	\$0	\$0		\$0	
174	6170	Wastewater SST - PG&E Turnkey (ECM 7)			\$0	\$0		\$204,947	
175	6170	Wastewater SST - PG&E Turnkey (ECM 8 Switch Gear)			\$0	\$0		\$204,947	
176	6170	Secondary Water System Impv (ECM 10)		0		0		\$80,000	
177									
179	6170	Video Camera System			\$73,465	\$0			
180	6170	Lift Station Improvements (B-3, B-4)			\$17,696	\$89,875		\$65,125	
181	6170	Pump Replacement			\$11,425	\$0			
182	6170	Eastern Clarifier - Replace Drive Chain						\$40,000	
183	6170	Replace Tractor						\$70,000	
184	6170	Replace F150 Truck						\$30,000	
185	6170	Replace Van Transport of Sewer Video Camera Sy		0		0		\$55,000	
186									
187									
190		<b>Total Capital Outlay</b>		<b>\$277,551</b>	<b>\$329,648</b>	<b>\$104,875</b>		<b>\$750,019</b>	



A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							3%
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL	(unaudited) ACTUAL	ESTIMATED		FY 2021/2022	
5		WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021		PROPOSED	
6								BUDGET	
7									
191		<b>DEBT SERVICE</b>							
192	2603	Loan Principal	\$128,000	\$132,000	\$136,000		\$145,000		
193	6180C	Interest Expense	\$35,900	\$29,985	\$23,888		\$17,495		
194	6180	Interest Expense - Interfund Loan	\$27,960	\$27,960	\$5,926		\$3,990		
195	6180	Principal - Interfund Loan	\$0	\$0	\$96,817		\$98,753		
196	6180J	Loan Principal-Muni Fin Ford Crane Trk	\$0	\$0	\$10,387		\$10,828		
197	6180H	Interest Expense - Muni Fin Ford Crane Trk	\$0	\$0	\$2,403		\$1,962		
198	6180J	Loan Principal-Muni Fin Vactor Trk	\$0	\$0	\$69,093		\$71,235		
199	6180H	Interest Expense - Muni Fin Vactor Trk	\$0	\$0	\$11,394		\$9,252		
202		<b>Total Debt Service</b>	<b>\$191,860</b>	<b>\$189,945</b>	<b>\$355,907</b>		<b>\$358,514</b>		
203		<b>ADMINISTRATIVE COST ALLOCATION</b>							
204		Administrative Cost Allocation	517,687	500,769	576,633		572,199		
206		<b>Total Administrative Cost Allocation</b>	<b>\$517,687</b>	<b>\$500,769</b>	<b>\$576,633</b>		<b>\$572,199</b>		
207		<b>Total Expenditures</b>	<b>\$2,312,555</b>	<b>\$2,558,811</b>	<b>\$2,912,101</b>		<b>\$3,768,229</b>		

A	B	C	D	H	I	J	K	L	M
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>	<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							3%
2		<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
3		<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>							
4	<b>ACCOUNT NO.</b>	<b>WASTEWATER FUND</b>	<b>ACTUAL</b>	<b>(unaudited) ACTUAL</b>	<b>ESTIMATED</b>	<b>FY 2021/2022</b>			
5		<b>WASTEWATER DEPARTMENT - 12</b>	<b>FY 2018/2019</b>	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>PROPOSED BUDGET</b>			
6									
7									
208									
209		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$218,005</b>	<b>\$433,314</b>	<b>\$409,981</b>	<b>(\$387,314)</b>			
210		<b>TRANSFERS &amp; ENCUMBRANCES</b>							
211	01 4625	Transfers In - From General Fund	\$0	\$0	\$0				
212		(Transfers Out)	\$0	\$0	\$0				
213		Encumbrances - Sources of Funding	\$0	<b>(\$89,875)</b>	\$0				
214		Encumbrances - (Designated Funds)	\$0	\$44,258	\$89,875	0			
215									
216		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>(\$45,617)</b>	<b>\$89,875</b>	<b>\$0</b>			
217		<b>RESERVES</b>							
218		Use of Reserves	0						
219		(Additions to Reserves)	0						
220		Other Adjustments	0						
221									
222		<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
223		<b>NET BUDGETARY SOURCES/USES</b>	<b>\$218,005</b>	<b>\$387,697</b>	<b>\$499,856</b>	<b>(\$387,314)</b>			
224									
225		<b>RESERVES</b>							
226		Beginning Reserves							
227		Operating Surplus / (Deficit)	\$218,005	\$433,314	\$409,981	<b>(\$387,314)</b>			
228		Transfers & Encumbrances	\$0	<b>(\$45,617)</b>	\$89,875	\$0			
229		<b>ENDING RESERVES</b>	<b>\$218,005</b>	<b>\$387,697</b>	<b>\$499,856</b>	<b>(\$387,314)</b>			

# ALLOCATION OF ADMINISTRATIVE OVERHEAD

**CAMBRIA COMMUNITY SERVICES DISTRICT  
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION  
FINANCE COMMITTEE DIRECTION - MEETING MAY 25, 2021  
FOR FISCAL YEAR 2021/2022 PROPOSED BUDGET**

"E" COSTS	AMOUNT TO ALLOCATE	FIRE		F&R		PROS		WATER		WASTE WATER		SWF- OPERATING		SWF- Capital		TOTAL CHECK
		100.0%	16.7%	196	520	16.7%	196	520	16.7%	196	520	16.7%	196	147	49	
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%		
Public Information-General	1,175	196	196	520	520	520	520	520	520	520	520	147	49	1,175		
Public Information-Website	3,120	520	520	520	520	520	520	520	520	520	520	390	130	3,120		
<b>TOTAL "E" COSTS ALLOCATED</b>	<b>4,295</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>716</b>	<b>537</b>	<b>179</b>	<b>4,295</b>		
"L" COSTS	AMOUNT TO ALLOCATE	FIRE		F&R		PROS		WATER		WASTE WATER		SWF		SWF		TOTAL CHECK
	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%							
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%							
Personnel Services	1,292,580	219,739	77,555	15,511	395,529	325,730	193,887	64,629	1,292,580							
Prof. Ser.-District Counsel	208,108	35,378	12,486	2,497	63,681	52,443	31,216	10,405	208,108							
Prof. Ser.-Legal	71,804	12,207	4,308	862	21,972	18,095	10,771	3,590	71,804							
Office Rent	31,555	5,364	1,893	379	9,656	7,952	4,733	1,578	31,555							
Travel, Training (EES & Directors)	17,378	2,954	1,043	209	5,318	4,379	2,607	869	17,378							
Meetings, Employee Recruitment	6,428	1,093	386	77	1,967	1,620	964	321	6,428							
<b>TOTAL "L" COSTS ALLOCATED</b>	<b>1,627,853</b>	<b>276,735</b>	<b>97,671</b>	<b>19,534</b>	<b>498,123</b>	<b>410,219</b>	<b>244,178</b>	<b>81,393</b>	<b>1,627,853</b>							
"R" COSTS	AMOUNT TO ALLOCATE	FIRE		F&R		PROS		WATER		WASTE WATER		SWF		SWF		TOTAL CHECK
	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%							
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%							
All Other Costs	620,246	155,062	37,215	9,304	161,264	161,264	72,104	24,035	620,246							
<b>TOTAL "R" COSTS ALLOCATED</b>	<b>620,246</b>	<b>155,062</b>	<b>37,215</b>	<b>9,304</b>	<b>161,264</b>	<b>161,264</b>	<b>72,104</b>	<b>24,035</b>	<b>620,246</b>							
<b>TOTAL ALL COSTS ALLOCATED</b>	<b>2,252,394</b>	<b>432,512</b>	<b>135,602</b>	<b>29,554</b>	<b>660,103</b>	<b>572,199</b>	<b>316,818</b>	<b>105,606</b>	<b>2,252,394</b>							
<b>ALLOCATION per PROPOSED BUDGET</b>	<b>2,252,394</b>	<b>432,512</b>	<b>135,602</b>	<b>29,554</b>	<b>1,082,527</b>	<b>572,199</b>	<b>0</b>	<b>0</b>	<b>2,252,394</b>							
<b>INCREASE/(DECREASE</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(422,424)</b>	<b>(0)</b>	<b>316,818</b>	<b>105,606</b>	<b>-</b>							
																<b>DIFFERENCE</b>

Legend:  
 "E" Equal Allocation All Departments  
 "L" % of Administration Effort Allocation to Each Department  
 "R" % Based on Size of Department

## STAFFING INFORMATION

- DRAFT SALARY SCHEDULE – FY 2021-2022
- DRAFT POSITION ALLOCATION LISTING (PAL)
  - DRAFT ORGANIZATIONAL CHARTS:
- FY 2020-2021 CURRENT & FY 2021-2022 PROPOSED

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SALARY SCHEDULE  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022  
Updated May 20, 2021**

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS SERVICE STEP E+5%	15 YEARS SERVICE STEP E+7.5%	20 YEARS SERVICE STEP E+10%
<b>SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)</b>								
<b>Administration</b>								
Clerical Assistant	36,068	37,872	39,765	41,754	43,841	46,033	47,129	48,225
Administrative Technician I	43,022	45,173	47,432	49,804	52,294	54,908	56,216	57,523
Administrative Technician II	51,227	53,789	56,478	59,302	62,267	65,381	66,937	68,494
Board Secretary	51,227	53,789	56,478	59,302	62,267	65,381	66,937	68,494
Administrative Technician III	62,227	65,339	68,606	72,036	75,638	79,419	81,310	83,201
Finance Specialist-Payroll/Benefits	62,227	65,339	68,606	72,036	75,638	79,419	81,310	83,201
<b>Facilities &amp; Resources</b>								
Maintenance Technician	46,582	48,911	51,357	53,925	56,621	59,452	60,867	62,283
<b>Water, SWF &amp; Wastewater Operations</b>								
Water Treatment OIT	46,350	48,667	51,101	53,656	56,339	59,156	60,564	61,972
Water Treatment Operator I	48,478	50,902	53,447	56,119	58,925	61,871	63,344	64,818
Water Treatment Operator II	54,916	57,662	60,545	63,573	66,751	70,089	71,758	73,426
Water Systems Operator T3/D2	62,209	65,319	68,585	72,015	75,615	79,396	81,286	83,177
WasteWater Collection System Worker	48,651	51,083	53,637	56,319	59,135	62,092	63,570	65,049
WasteWater Systems OIT	51,212	53,773	56,461	59,284	62,248	65,361	66,917	68,473
WasteWater Systems Operator I	53,831	56,522	59,348	62,316	65,431	68,703	70,339	71,974
Laboratory Technician	59,478	62,452	65,574	68,853	72,296	75,910	77,718	79,525
WasteWater Systems Operator II	60,676	63,710	66,895	70,240	73,752	77,440	79,284	81,127
WasteWater Systems Operator III	67,041	70,393	73,913	77,609	81,489	85,563	87,601	89,638
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)</b>								
Fire Captain	77,246	81,109	85,164	89,422	93,894	98,588	100,936	103,283
Fire Engineer	64,064	67,267	70,630	74,162	77,870	81,763	83,710	85,657
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)</b>								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
<b>CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)</b>								
Reserve Recruit Firefighter **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	15.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)</b>								
<del>Deputy-District-Clerk</del>	<del>65,080</del>	<del>68,234</del>	<del>71,751</del>	<del>75,238</del>	<del>79,105</del>	N/A	N/A	N/A
<del>Deputy-District-Clerk (Confidential)</del>	<del>68,234</del>	<del>71,751</del>	<del>75,238</del>	<del>79,105</del>	<del>83,061</del>	N/A	N/A	N/A
<del>Management-Analyst</del>	<del>65,080</del>	<del>68,234</del>	<del>71,751</del>	<del>75,238</del>	<del>79,105</del>	N/A	N/A	N/A
<del>Facilities &amp; Resources Supervisor</del>	<del>76,444</del>	<del>80,266</del>	<del>84,279</del>	<del>88,493</del>	<del>92,918</del>	N/A	N/A	N/A
Administrative Analyst - HR & IT	83,297	87,462	91,835	96,427	101,248	N/A	N/A	N/A
<del>Facilities &amp; Resources Manager</del>	<del>89,556</del>	<del>94,034</del>	<del>98,735</del>	<del>103,672</del>	<del>108,856</del>	N/A	N/A	N/A
Program Manager	89,556	94,034	98,735	103,672	108,856	N/A	N/A	N/A
Water Systems Superintendent	100,698	105,733	111,020	116,571	122,400	N/A	N/A	N/A
Wastewater Systems Superintendent	100,698	105,733	111,020	116,571	122,400	N/A	N/A	N/A
<del>Administrative Services Officer/District Clerk</del>	<del>113,803</del>	<del>119,494</del>	<del>125,468</del>	<del>131,742</del>	<del>138,329</del>	N/A	N/A	N/A
Finance Manager	110,058	115,561	121,339	127,406	133,776	N/A	N/A	N/A
District Engineer/Utilities Department Manager	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Fire Chief	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Administrative Department Manager	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
<del>Administrative Department Manager (Confidential)</del>	<del>128,275</del>	<del>134,688</del>	<del>141,423</del>	<del>148,494</del>	<del>155,919</del>	N/A	N/A	N/A
General Manager	170,000	170,000	170,000	170,000	170,000	N/A	N/A	N/A
<b>CAMBRIA LIMITED TERM EMPLOYEE (HOURLY RATE: NO STEPS)</b>								
<del>Retired-Annuitant-District Engineer</del>	<del>70.00</del>	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\*\* Increase rate \$1.00 per year January 1, 2019-January 1, 2022

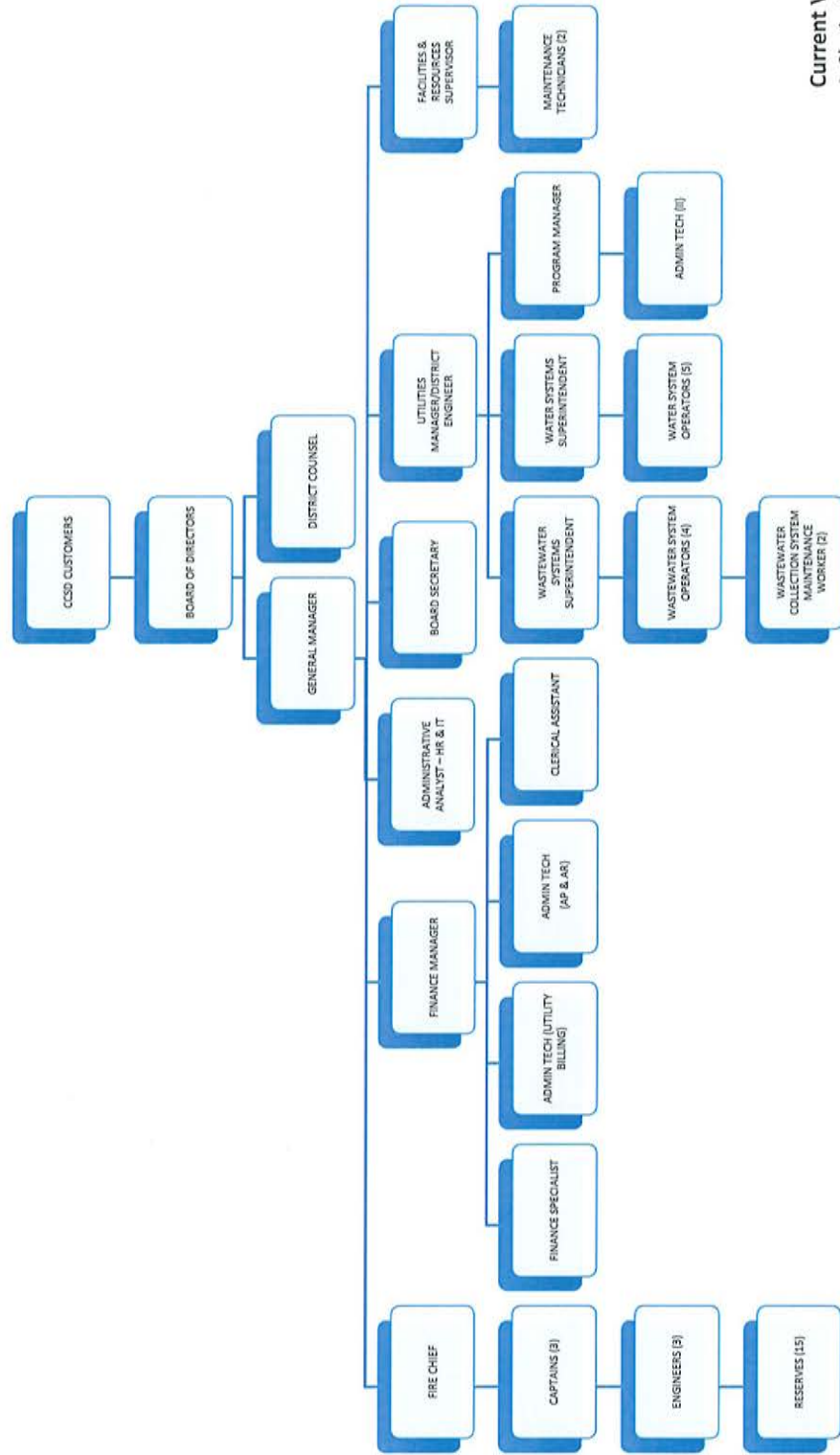
Position with Confidential designation receives 5% pay differential

Red denotes a change

**CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)**

Job Class	Job Class Name	FY 2020-21 Adopted	FY 2021-22 Requested	Change from FY 2020-21 Adopted
<b>Permanent</b>	<b>Administration and Facilities &amp; Resources</b>			
	GENERAL MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER (CONFIDENTIAL)	1.00	0.00	1.00
	FINANCE MANAGER	1.00	1.00	0.00
	DEPUTY DISTRICT CLERK (CONFIDENTIAL)	1.00	0.00	1.00
	ADMINISTRATIVE ANALYST - HR & IT	0.00	1.00	-1.00
	FINANCE SPECIALIST-PAYROLL/BENEFITS	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN I, II OR III	2.00	2.00	0.00
	BOARD SECRETARY	0.00	1.00	-1.00
	CLERICAL ASSISTANT	1.00	1.00	0.00
	FACILITIES & RESOURCES MANAGER	0.00	1.00	-1.00
	FACILITIES & RESOURCES SUPERVISOR	1.00	0.00	1.00
	MAINTENANCE TECHNICIANS	2.00	2.00	0.00
<b>Permanent Totals</b>		<b>11.00</b>	<b>11.00</b>	<b>0.00</b>
<b>Permanent</b>	<b>Utilities</b>			
	DISTRICT ENGINEER/UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	WASTEWATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER	2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WATER SYSTEM OPERATOR T3/D2	1.00	2.00	1.00
	WATER TREATMENT OPERATOR OIT, I OR II	4.00	3.00	-1.00
	PROGRAM MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN II	1.00	1.00	0.00
<b>Permanent Totals</b>		<b>16.00</b>	<b>16.00</b>	<b>0.00</b>
<b>Permanent</b>	<b>Fire</b>			
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	RESERVE RECRUIT FIREFIGHTER	0.00	0.00	0.00
	RESERVE FIREFIGHTER	15.00	15.00	0.00
	RESERVE FIRE ENGINEER	0.00	0.00	0.00
	RESERVE LIEUTENANT	0.00	0.00	0.00
	FIREFIGHTER (SAFER GRANT)	0.00	0.00	0.00
<b>Permanent Totals</b>		<b>22.00</b>	<b>22.00</b>	<b>0.00</b>
<b>Department Totals</b>		<b>49.00</b>	<b>49.00</b>	<b>0.00</b>
	<b>Limited</b>			
	STRATEGIC AND ORGANIZATIONAL ADVISOR	0.00	0.00	0.00
	RETIRED ANNUITANTS	1.00	0.00	-1.00
<b>Limited Totals</b>		<b>1.00</b>	<b>0.00</b>	<b>-1.00</b>

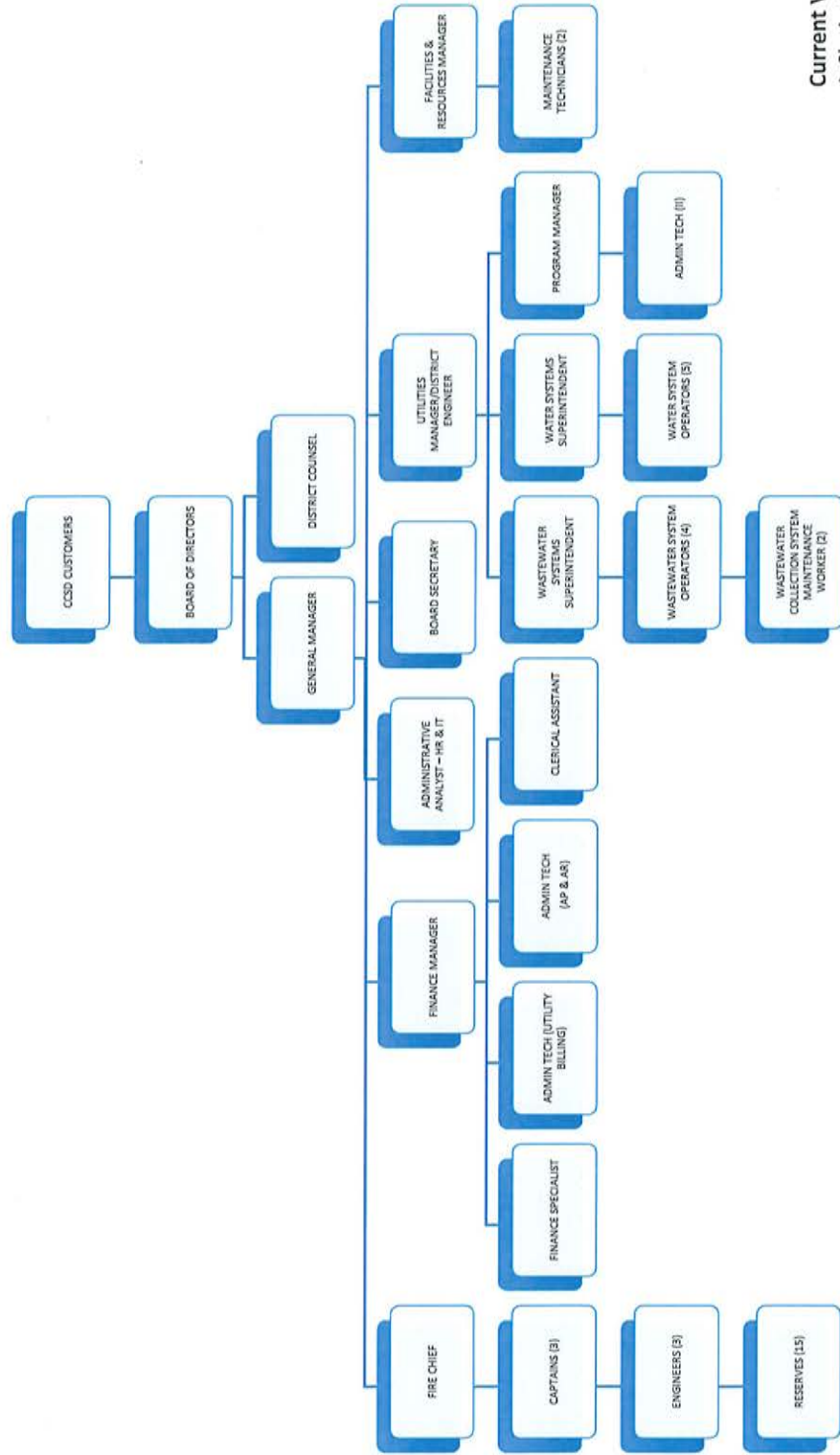
# Cambria Community Services District Organizational Chart Current Fiscal Year 2020/2021



**Current Vacant Positions**  
1-Clerical Assistant (part-time)



# Cambria Community Services District Organizational Chart Proposed Fiscal Year 2021/2022



**Current Vacant Positions**  
1-Clerical Assistant (part-time)

# CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E	F	G
1	<b>General Fund CIP (Revised 5/6/2021)</b>					
2	<b>General Fund Projects</b>	<b>Ranking</b>	<b>FY Project Cost</b>	<b>10-Yr Cost</b>	<b>Notes</b>	
3	<b>Administration Department Projects</b>					
4	Tyler Incode	1	\$ -	\$ 76,050		
5	Replace District Car	3	\$ -	\$ 30,000		
6						
7		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 106,050</b>		
8	<b>Facilities &amp; Resources/PROS Projects</b>					
9	F350 Truck - Replace 1999 F150 Truck	1	\$ -	\$ 40,000		
10	Electric Vehicle Charging Station (Vets Hall)	1	\$ -	\$ 22,272		
11	Electric Vehicle Charging Station (East Village Parking Lot)	1	\$ -	\$ 17,000		
12	Skate Park Improvements	1	\$ -	\$ -		
13	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ -	\$ 20,000		
14	Vets Hall Sewer Line	1	\$ -	\$ 40,000		
15	Vets Hall Electrical Emergency (Generator & Equipment)	1	\$ -	\$ 80,000		
16	Re-Roof Entire Vets Hall Building & American Legion Kitchen Area	1	\$ -	\$ 55,000		
17	Vets Hall Water Line	2	\$ -	\$ 10,000		
18	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	\$ -	\$ 20,000		
19	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	\$ -	\$ 17,500		
20		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 321,772</b>		
21	<b>Fire Department Projects</b>					
22	Radio System Upgrade Phase 2	1	\$ -	\$ 40,729		
23	Fire Department Station Security	2	\$ -	\$ 80,000		
24	Zoll X Series EKG	2	\$ -	\$ 40,000		
25	Extrication Tool	2	\$ -	\$ 60,000		
26	Utility Truck	2	\$ -	\$ 50,000		
27	Fuel Station Computer Replacement	3	\$ -	\$ 14,000	50% cost paid by CCHD	
28	Replace Fire Truck - Engine Type 1	3	\$ -	\$ 700,000	FY 2027	
29	Purchase New Fire Truck - Engine Type 3	3	\$ -	\$ 400,000	FY 2022	
30	Replace Water Tender	3	\$ -	\$ 250,000	FY 2024	
31	Facility Training Center (Sea Train Container)	3	\$ -	\$ 100,000		
32	Fire Station Expansion	3	\$ -	\$ 3,000,000	Includes Admin Office	
33		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 4,734,729</b>		
34		<b>GRAND TOTAL</b>	<b>\$ -</b>	<b>\$ 5,162,551</b>		
35		Priority 1 Total	\$ -	\$ 391,051		
36		Priority 2 Total	\$ -	\$ 240,000		
37		Priority 3 Total	\$ -	\$ 4,531,500		
38		Priority 4 Total	\$ -	\$ -		
39			\$ -	\$ -		

	A	C	D	E	F	G
1	<b>Water CIP (Revised 5/6/2021)</b>					
2		Ranking	FY Project Cost	10-Yr Cost	Notes	
3	<b>Water Distribution System Projects</b>					
4	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ -	\$ 215,527		
5	Water Meter Replacements & Upgrades (phased)	1	\$ -	\$ 1,050,000		
6	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ -	\$ 10,000		
7	SS2 Electrical Panel Upgrade	1	\$ -	\$ 15,000		
8	Subzone metering of distribution system	2	\$ -	\$ 150,000		
9	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000		
10	Modular Office Building @ Plant	2	\$ -	\$ 10,000		
11	Replacement of problematic service lines within Lemert	3	\$ -	\$ 130,000		
12	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ -	\$ 35,000		
13	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & pre-design	4	\$ -	\$ 80,000		
14	Pine Knolls - Iva Court zone 1 pipeline expansion	4		\$ 165,000		
15		Subtotal	\$ -	\$ 1,875,527		
16	<b>Tank &amp; Booster Pump Station Projects</b>					
17	SCADA System - Phased Upgrades (Adding historian, reporting, etc)	1	\$ -	\$ 250,000		
18	Stuart Street Tank Rehabilitation	1	\$ -	\$ 458,000		
19	Electrical transfer switch and conduit to well SS-3	2	\$ -	\$ 25,000		
20	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ -	\$ 1,016,000		
21		Subtotal	\$ -	\$ 1,749,000		
22	<b>Vehicles and Trailer-Mounted Equipment</b>					
23	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ -	\$ 35,000		
24		Subtotal	\$ -	\$ 35,000		
25	<b>Water conservation</b>					
26	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ -	\$ 10,000		
27		Subtotal	\$ -	\$ 10,000		
29				GRAND TOTAL	\$ 3,669,527	
31				Priority 1 Total	\$ 2,043,527	
32				Priority 2 Total	\$ 200,000	
33				Priority 3 Total	\$ 1,181,000	
34				Priority 4 Total	\$ 245,000	
36	<b>Completed Projects</b>					
37	<b>Vehicles and Trailer-Mounted Equipment</b>					
38	Replacement Dump Truck	1	\$ -	\$ 74,871	\$ 74,871	
39	Trailer-Mounted Air Compressor	2	\$ -	\$ 22,557	\$ 22,557	
40	Trailer-Mounted Vacuum Extractor	2	\$ -	\$ 46,169	\$ 46,169	
41	<b>Tank &amp; Booster Pump Station Projects</b>					
42	San Simeon well field generator replacement	2	\$ -	\$ 50,449	\$ 50,449	
44				194,046	194,046	
47	<b>WRF CIP (Revised 5/6/2021)</b>					
48		Ranking	FY Project Cost	10 yr Cost	Notes	
49	<b>Permitting &amp; Planning</b>					
50	Urban Water Management Plan - CDP Portion	1	\$ -	\$ 20,463		
51	Groundwater modeling/piezometer installation/monitoring	1	\$ -	\$ 75,758		
52	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	1	\$ -	\$ 28,609		
53	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ -	\$ 100,000		
54		Subtotal	\$ -	\$ 128,609		
55	<b>Interim, short-term SWF Modifications</b>					
56	Brine Tank Secondary Containment, Grading, Rock	1	\$ -	\$ 20,000		
57		Subtotal	\$ -	\$ 20,000		
58	<b>Advanced Water Treatment Plant</b>					
59	Miscellaneous instrumentation / monitoring upgrades	2	\$ -	\$ 10,000		
60		Subtotal	\$ -	\$ 10,000		
61	<b>Long-Term Improvement Modifications</b>					
62	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ -	\$ 40,000		
63	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ -	\$ 200,000		
64	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ -	\$ 50,000		
65	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ -	\$ 25,000		
66	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ -	\$ 10,000		
67	Solar Array System (1,2)	3	\$ -	\$ 375,000		
68		Subtotal	\$ -	\$ 700,000		
70				GRAND TOTAL	\$ 858,609	
72				Priority 1 Total	\$ 188,609	
73				Priority 2 Total	\$ 260,000	
74				Priority 3 Total	\$ 410,000	
75				Priority 4 Total	-	
77	<b>Completed Projects</b>					
78	<b>Advanced Water Treatment Plant</b>					
79	Filters / membrane replacements and build reserves for future	2	\$ -	\$ 59,639	\$ 59,639	
80	<b>Interim, short-term SWF Modifications</b>					
81	Short-term flood damage mitigation	1	\$ -	\$ 12,566	\$ 12,566	
82	Hauling of last 18" of water and cleaning impoundment	1	\$ -	\$ 94,515	\$ 94,515	
84				166,720	166,720	

	B	C	D	E	F	G
1	<b>Wastewater CIP (Revised 5/6/2021)</b>					
2	<b>Wastewater Projects</b>	<b>Ranking</b>	<b>FY Project Cost</b>	<b>10-Yr Cost</b>	<b>Notes</b>	
3	<b>Treatment Plant Projects in SST (All SST Cost Estimates Current as of 6/2/2020)</b>					
4	Investment Grade Audit (30% Design for all ECMs)	SST	\$ -	\$ 688,404		
5	Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ -	\$ 337,963		
6	Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ -	\$ 218,985		
7	Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Lift Station 4: Electrical/I&C	SST	\$ -	\$ 2,739,235		
8	Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ -	\$ 1,025,772		
9	Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ -	\$ 1,012,326		
10	Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ -	\$ 922,043		
11	Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ -	\$ 374,580		
12	RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ -	\$ 733,792		
13	SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ -	\$ 455,259		
14	Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ -	\$ 479,327		
15	Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ -	\$ 457,179		
16	Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ -	\$ 971,987		
17		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 10,416,852</b>		
18	<b>Treatment Plant Projects Not in SST</b>					
19	Security Improvements	1	\$ -	\$ 15,000		
20	Replace Tractor	1	\$ -	\$ 40,000		
21	Replace Van - Transport of Sewer Video Camera System	1	\$ -	\$ 55,000		
22	Replace F150	1	\$ -	\$ 30,000		
23	Walkway Grating on Digester Tanks		\$ -	\$ 20,000		
24	Clarifier Improvements					
25	Eastern clarifier - Replace chain drive	1	\$ -	\$ 40,000		
26	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	1	\$ -	\$ 35,000		
27	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000		
28	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000		
29	Cover for Sheltering of Equipment @ Plant ( 50%)	2	\$ -	\$ 15,000		
30		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 330,000</b>		
31	<b>Collection System Projects</b>					
32	Lift Station A (Nottingham & Leighton/Park Hill)					
33	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ -	\$ 490,000		
34	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)					
35	New Submersible Pumps, Bypass Piping	1	\$ -	\$ 265,000		
36	Lift Station B - (SR Creek/Behind Park Hill)					
37	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ -	\$ 435,000		
38	Lift Station B-2 (Wood Dr./E. Lodge Hill)					
39	New Control Panel at Grade Elevation	1	\$ -	\$ 425,000		
40	Lift Station B-3 (Green St./W. Lodge Hill)					
41	New Control Panel	1	\$ -	\$ 250,000		
42	New Submersible Pumps, MCC, Bypass Piping	3	\$ -	\$ 250,000		
43	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ -	\$ 10,000		
44		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 2,125,000</b>		
46				<b>GRAND TOTAL</b>	<b>\$ 12,871,852</b>	
48				Priority 1 Total	\$ 1,665,000	
49				Priority 2 Total	\$ 95,000	
50				Priority 3 Total	\$ 695,000	
51				Priority 4 Total	-	
52				SST Total	\$ 10,416,852	\$ -
54	<b>Completed Projects</b>	<b>Ranking</b>	<b>FY Project Cost</b>	<b>10-Yr Cost</b>	<b>Actual Cost</b>	<b>Notes</b>
55	<b>Vehicles and Trailer- Mounted Equipment</b>					
56	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ -	\$ 75,000	\$ 75,000	
57	F-350 Service Truck with Crane Body	1	\$ -	\$ 57,040	\$ 56,540	
58	Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1		\$ 518,000	\$ 402,435	
59	Replacement Rack Truck (F-150)	-	\$ -	\$ 24,193	\$ 24,193	
60	<b>Treatment Plant Projects Not in SST</b>					
61	Influent screen, support platform design, & installation	1	\$ -	\$ 164,509	\$ 156,675	

	B	C	D	E	F	G
1	Wastewater CIP (Revised 5/6/2021)					
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost	Notes	
62	<i>Collection System Projects</i>					
63	Lift Station A-1 MCC, SCADA Improvements	1	\$ -	\$ 45,000	\$ 50,835	
65	GRAND TOTAL				\$ 765,678	
66						
68						

# DEPARTMENT LINE ITEM BUDGET REQUESTS

Cambria Community Services District  
 FY 2021/22 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2021/22 Funded Amount	FY 2021/22 Unfunded Amount
General Fund	Fire	Addition of 3 Firefighters (Step B Salary & Benefits)	334,803	-	334,803
General Fund	Fire	Addition of Clerical Assistant (Step B Salary & Benefits)	61,915	-	61,915
General Fund	Fire	Maint & Repair - Building -Replace Refrigerator	3,000	3,000	-
General Fund	Fire	Maint & Repair - Replace Furniture & Beds damaged during water leak (Insurance Claim Offset)	8,000	8,000	-
General Fund	Fire	Maint & Repair - Storm Damage (Fencing/Shed/Window Screens)	12,000	12,000	-
General Fund	Fire	Maint & Repair - Vehicles Licensed	4,385	4,385	-
General Fund	Fire	Fuel Station Computer Replacement	14,000	14,000	-
General Fund	Fire	Zoll X Series EKG (Grant Offset)	40,000	40,000	-
General Fund	Fire	Radio System Upgrade - Phase II (Grant Offset)	30,000	30,000	-
General Fund	Fire	Station Security Upgrade - Phase I of III	80,000	20,000	60,000
General Fund	Fire	Storage Shed - Additional Shed for Storage of Equipment	8,000	8,000	-
General Fund	Fire	Replacement of F350 Utility Truck (Loan Offset)	50,000	50,000	-
<b>Sub-Total</b>			<b>646,103</b>	<b>189,385</b>	<b>456,718</b>
General Fund	Facilities & Resources	Reclass of Facilities & Resources Supervisor to Facilities & Resources Manager (Step D & Benefits)	9,110	9,110	-
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step B & Benefits)	79,488	-	79,488
General Fund	Facilities & Resources	Maintenance & Repairs - Vets Hall Keyless Entry	2,500	2,500	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Bldg Repairs	20,000	20,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Appliances	2,000	2,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Office Furn	10,000	10,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Shed	10,000	10,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Fencing	6,500	6,500	-
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line Replacement	40,000	-	40,000
General Fund	Facilities & Resources	Vets Hall Electrical Emergency (Generator & Equip)	80,000	-	80,000
General Fund	Facilities & Resources	Vets Hall Replace Legion Kitchen Roof	15,000	15,000	-
General Fund	Facilities & Resources	Vets Hall Waterline Improvements	10,000	-	10,000
General Fund	Facilities & Resources	Vets Hall Kitchen Area Improvements	20,000	-	20,000
General Fund	Facilities & Resources	Vets Hall Restroom Improvements	17,500	-	17,500
<b>Sub-Total</b>			<b>322,098</b>	<b>75,110</b>	<b>246,988</b>
General Fund	PROS	Skate Park Construction & Infrastructure (PROS Comm Request)	220,000	-	220,000
General Fund	PROS	East Ranch Bathroom (PROS Comm Request)	360,000	-	360,000
General Fund	PROS	Update PROS Master Plan (PROS Comm Request)	80,000	19,152	60,848
<b>Sub-Total</b>			<b>660,000</b>	<b>19,152</b>	<b>640,848</b>
General Fund	Administration	Property/Liability Insurance - Premium Increase 30%	51,914	51,914	-
General Fund	Administration	LAFCO Annual Fees (Increase of 15%)	3,814	3,814	-
General Fund	Administration	Professional Services - Fees & Charges Study	20,000	20,000	-
<b>Sub-Total</b>			<b>75,728</b>	<b>75,728</b>	<b>-</b>
<b>Total General Fund</b>			<b>1,703,929</b>	<b>359,375</b>	<b>1,344,554</b>
Water Fund	Water	Water Conservation Mailer	1,500	1,500	-
Water Fund	Water	Deferred Maintenance from FY 2020/21	17,000	17,000	-
Water Fund	Water	Maintenance & Repairs - Storm Damage Vault Repairs, Dosing Pump Replacement, Pressure Regulator Replacements	32,921	32,921	-
Water Fund	Water	Undergrounding of Communications Lines	12,000	12,000	-
Water Fund	Water	Water Use Efficiency Plan Update	17,500	17,500	-
Water Fund	Water	Water Audit Tool & Training	5,000	5,000	-
Water Fund	Water	Retrofit Saturation Survey	2,500	2,500	-
Water Fund	Water	Instream Flow Study	75,000	75,000	-
Water Fund	Water	Water Meter Replacement Program	97,000	97,000	-
Water Fund	Water	Stuart Street Tank Rehabilitation	458,000	458,000	-
Water Fund	Water	SS2 Electrical Panel Upgrade	15,000	15,000	-
Water Fund	Water	Cover for Sheltering of Equipment	15,000	15,000	-
Water Fund	Water	Modular Office Building for Plant	10,000	10,000	-
<b>Sub-Total</b>			<b>758,421</b>	<b>758,421</b>	<b>-</b>
Water Fund	WRF - Operations	Reverse Osmosis Filtration Audit	12,000	12,000	-
Water Fund	WRF - Operations	Chemicals for Media Preservation	7,000	7,000	-
Water Fund	WRF - Operations	Analytic Device Repair/Replacement	15,000	15,000	-
Water Fund	WRF - Operations	Silt Density Index Testing Equipment	1,650	1,650	-
Water Fund	WRF - Operations	Pull-Barn Style Cover for Equipment	50,000	-	50,000
<b>Sub-Total</b>			<b>85,650</b>	<b>35,650</b>	<b>50,000</b>



Cambria Community Services District  
 FY 2021/22 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2021/22 Funded Amount	FY 2021/22 Unfunded Amount
Water Fund	WRF - Capital	Trailer Fill Station (Tanks, Piping, Spill Containment & Pad)	200,000	200,000	-
		<b>Sub-Total</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
Wastewater Fund	Wastewater	Mailer-What Not to Flush (Moved from FY 2020/21 to FY 2021/22)	1,000	1,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Equipment & Motor Repairs	45,000	45,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Lab Building Roof Repairs	40,000	40,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Road Paving Repairs - Due to Sewer Repairs (Contract with County of SLO)	60,000	60,000	-
Wastewater Fund	Wastewater	PFAS (Per and Polyfluoroalkyl Substances) Sampling	10,000	10,000	-
Wastewater Fund	Wastewater	PFAS (Per and Polyfluoroalkyl Substances) Sampling Supplies	2,000	2,000	-
Wastewater Fund	Wastewater	Lift Station Improvements (B-3 & B-4)	65,125	65,125	-
Wastewater Fund	Wastewater	Eastern Clarifier - Replace Drive Chain	40,000	40,000	-
Wastewater Fund	Wastewater	Replace John Deere Tractor	70,000	70,000	-
Wastewater Fund	Wastewater	Replace 2005 F150 Truck	30,000	30,000	-
Wastewater Fund	Wastewater	Replace Van - Transport of Video Camera System	55,000	55,000	-
Wastewater Fund	Wastewater	Secondary Water System Improvements (ECM 10)	80,000	80,000	-
Wastewater Fund	Wastewater	SST Project Loan - Pri/Int	409,894	409,894	-
		<b>Sub-Total</b>	<b>498,125</b>	<b>498,125</b>	<b>-</b>
<b>Total Enterprise Funds</b>			<b>1,542,196</b>	<b>1,492,196</b>	<b>50,000</b>

# RESERVES

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		<b>Cambria Community Services District</b>												
2		<b>Reserve Estimates - Cash Basis</b>												
3		<b>Proposed Budget FY 2021/2022</b>												
4														
5														
6		<b>RESERVES</b>												
7														
8		Cash in Bank per Audit at June 30, 2019	\$ 2,977,298	\$ -									\$ 159,069	\$ 3,136,367
9		Fiscal Year 2019/20 Estimated Increases / (Decreases)	\$ 245,360	\$ 387,697									\$ 826,605	\$ 1,071,965
10														
11														
12		Estimated Cash Based Reserves at June 30, 2020	\$ 3,222,658	\$ 387,697									\$ 985,674	\$ 4,208,332
13														
14		Fiscal Year 2020/21 Estimates:												
15														
16		Estimated Operating Surplus / (Deficit) based on actual activity to 6/30/21, transfers, encumbrances and project carryforwards	\$ (57,755)	\$ 499,856									\$ 3,040,991	\$ 2,983,236
17														
18														
19														
20		Estimated Cash Based Reserves at June 30, 2021	\$ 3,164,903	\$ 887,553									\$ 4,026,665	\$ 7,191,568
21														
22		Fiscal Year 2021/22 Proposed Budget												
23														
24		Operating Surplus / (Deficit)	\$ (70,481)	\$ (387,314)									\$ (826,777)	\$ (897,258)
25														
26														
27		Estimated Cash Based Reserves at June 30, 2022	\$ 3,094,422	\$ 500,239									\$ 3,199,888	\$ 6,294,310
28														
29														
30		<b>INTERFUND LOANS</b>												
31														
32		Amounts per 6/30/2019 Audit	\$ 737,503	\$ (579,777)									\$ (737,503)	\$ -
33														
34		Estimated Increase in Interfund Loans												
35														
36		To eliminate negative cash balances at 6/30/2022	\$ -	\$ -									\$ -	\$ -
37		FY 2021/22 Estimated Loan Repayment	\$ 98,753	\$ -									\$ -	\$ 98,753
38		FY 2019/20 & 2020/21 Unused Reserve, FY 2021/22 Reserve Requirement per Prop 218	\$ -	\$ -									\$ (533,000)	\$ (533,000)
39		Total Interfund Loans/Required Reserves	\$ 98,753	\$ -									\$ (533,000)	\$ (434,247)
40														
41														
42														
43		June 30, 2022 Adjusted Cash Based Reserves (Estimated)	\$ 3,193,175	\$ 500,239									\$ 2,166,649	\$ 5,860,063